Expenditure Budget

2008-2009

Volume IV Additional Information

Québec

Expenditure Budget

2008

2009

Volume IV **Additional Information**

Conseil du trésor
Québec

Legal Deposit – March 2008
ISSN 0706-0319
ISBN 978-2-551-23652-7 (Print Version)
ISBN 978-2-550-52230-0 (Online)
Bibliothèque et Archives nationales du Québec

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FOREWORD

The Public Administration Act (R.S.Q., c. A-6.01) requires the Chair of the Conseil du trésor to table in the National Assembly the expenditure budget for all departments and agencies. This sets out the estimates of the appropriations required over the course of the coming fiscal year, as well as the annual expenditure management plans prepared by each of the ministers.

The Chair of the Conseil du trésor presents the 2008-2009 Expenditure Budget information to the National Assembly in four volumes:

- Volume I, Estimates and Annual Expenditure Management Plans of the National Assembly and Persons Appointed by the National Assembly, contains information on the National Assembly and the Public Protector, the Auditor General, the Chief Electoral Officer and the Lobbyists Commissioner, who are appointed by the National Assembly;

- Volume II, Estimates of the Departments and Agencies, contains estimates of all government appropriations for the 2008-2009 fiscal year. It distinguishes between the expenditure budget and the capital budget. Appropriations are broken down by portfolio and by program;

- Volume III, Annual Expenditure Management Plans of the Departments and Agencies, contains the yearly spending management plans prepared by each of the ministers;

- Volume IV, Additional Information, provides additional expenditure budget information.

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CHAPTER 1
2008-2009 EXPENDITURE BUDGET

IN BRIEF

In 2008-2009, government budget expenditures amount to $63,854.9 million, comprising program spending of $56,947.9 million and debt service of $6,907.0 million.

Program spending is up $2,312.5 million, or 4.2%, from 2007-2008.

Over 88.0% of the growth of program spending is allocated to government priorities:

> 5.5% growth of the "Santé et Services sociaux" portfolio, an increase of $1,324.0 million;

> 4.6% growth of the "Éducation, Loisir et Sport" portfolio, an increase of $612.4 million;

> 5.5% growth of the "Famille et Aînés" portfolio, an increase of $100.9 million.

Moreover, the "Transports" portfolio shows a 10.7% growth rate, an increase of $227.5 million.

The expenditure budget for the other portfolios remains relatively stable, with a slight increase of $47.7 million or 0.3%.

The weight of program spending in the economy should be at 18.4% in 2008-2009, which is one of the lowest levels in 35 years.

1. 2008-2009 EXPENDITURE BUDGET

Government budget expenditures amount to $63,854.9 million in 2008-2009 and break down as follows:

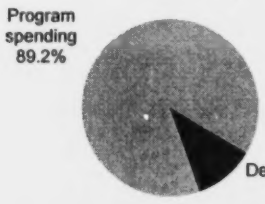
> $56,947.9 million for program spending;

> $6,907.0 million for debt service.

Program spending grows by 4.2% compared to 2007-2008, while debt service decreases by 1.4%, for a budget expenditure growth of 3.6%.

The decrease in debt service is mainly explained by declining interest rates.

Evolution of Budget Expenditures



	2008-2009	2007-2008	Variation $M	Growth %
Program spending	56,947.9	54,635.4	2,312.5	4.2
Debt Service	6,907.0	7,003.0	(96.0)	(1.4)
Budget Expenditures	**63,854.9**	**61,638.4**	**2,216.5**	**3.6**

2. BREAKDOWN OF PROGRAM SPENDING IN 2008-2009

The "Santé et Services sociaux" and "Éducation, Loisir et Sport" portfolios represent nearly 70.0% of program spending in 2008-2009:

> The "Santé et Services sociaux" portfolio, with a budget of $25,468.9 million, represents 44.7% of program spending;

> The "Éducation, Loisir et Sport" portfolio, with a budget of $13,984.0 million, represents 24.6% of program spending.

Together, the other portfolios, with expenditures totaling $17,495.0 million, represent 30.7% of program spending and particularly include:

> The "Emploi et Solidarité sociale" portfolio, with a budget of $4,145.3 million, representing 7.3% of program spending;

> The "Transports" portfolio, with a budget of $2,345.2 million, representing 4.1% of program spending;

> The "Famille et Aînés" portfolio, with a budget of $1,941.6 million, representing 3.4% of program spending;

> The "Affaires municipales et Régions" portfolio, with a budget of $1,784.4 million, representing 3.1% of program spending.

Breakdown of Program Spending in 2008-2009

	$M	%
Santé et Services sociaux	25,468.9	44.7
Éducation, Loisir et Sport	13,984.0	24.6
Other portfolios	17,495.0	30.7
Total	56,947.9	100.0

3. VARIATION IN PROGRAM SPENDING IN 2008-2009

Program spending is $56,947.9 million for the 2008-2009 fiscal year, growing $2,312.5 million from the 2007-2008 probable expenditure.

Over 88.0% of this growth is allocated to three portfolios:

> $1,324.0 million to the "Santé et Services sociaux" portfolio, which is 5.5% compared with 2007-2008 and represents 57.3% of the total growth in program spending in 2008-2009;

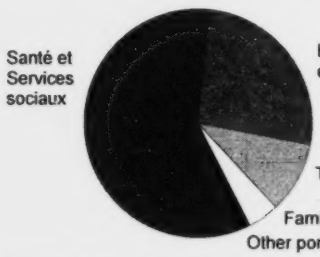
> $612.4 million to the "Éducation, Loisir et Sport" portfolio, which is 4.6% compared with 2007-2008 and represents 26.5% of the total growth in program spending in 2008-2009;

> $100.9 million to the "Famille et Aînés" portfolio, which is 5.5% compared with 2007-2008 and represents 4.4% of the total growth in program spending in 2008-2009.

Moreover, the "Transports" portfolio shows a 10.7% growth rate, or $227.5 million, and represents 9.8% of the growth of all program spending in 2008-2009.

The expenditure budget for the other portfolios remains relatively stable in 2008-2009, with a slight increase of 0.3%, up $47.7 million from 2007-2008.

Breakdown of the Growth of Program Spending in 2008-2009



	Breakdown		Growth Rate
	$M	%	%
Santé et Services sociaux	1,324.0	57.3	5.5
Éducation, Loisir et Sport	612.4	26.5	4.6
Famille et Aînés	100.9	4.4	5.5
Transports	227.5	9.8	10.7
Other portfolios	47.7	2.0	0.3
Total	**2,312.5**	**100.0**	**4.2**

SANTÉ ET SERVICES SOCIAUX

Expenditure budget increases by $1,324.0 million in 2008-2009

The growth allocated to the Ministère de la Santé et des Services sociaux is $1,324.0 million in 2008-2009, up 5.5% from 2007-2008. This growth particularly serves to:

- Fund the increases in compensation granted to staff in the network and health professionals, the impact of the cost of pay equity and the variation in employer contributions to retirement plans. These factors represent a total of $800.0 million in 2008-2009, accounting for over 60.0% of total growth;

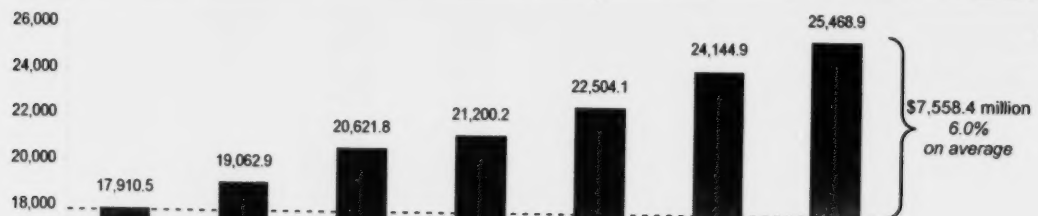
- Inject $249.9 million into the health and social services network to cover system costs related to population aging, operation of new equipment and new facilities, indexation of non-salary expenditures, and debt service;

- Fund the growth in the cost of prescription drugs with $125.0 million under the Prescription Drug Insurance Plan;

- Allocate funding for the services required by the evolution of clientele in 2008-2009 particularly by affecting $80.0 million to improve first-line access for functionally dependent seniors and for annualization of the new services implemented in 2007-2008.

For the period from 2003-2004 to 2008-2009, the growth allocated to the health and social services sector is $7,558.4 million, which represents an average annual growth of 6.0%.

Evolution in Health and Social Services Expenditures
(millions of dollars)



ÉDUCATION, LOISIR ET SPORT

Expenditure budget increases by $612.4 million in 2008-2009

Expenditures on education grow by $612.4 million in 2008-2009, or 4.6% compared with 2007-2008. Additional amounts allocated to education will particularly serve to:

> Maintain and improve the quality of services and to fund the different growth factors in the networks, specifically wage parameters, amounting to $268.8 million;

> Reinvest $187.0 million in higher education in accordance with the government's commitment to allocate the increase in federal transfers to postsecondary education;

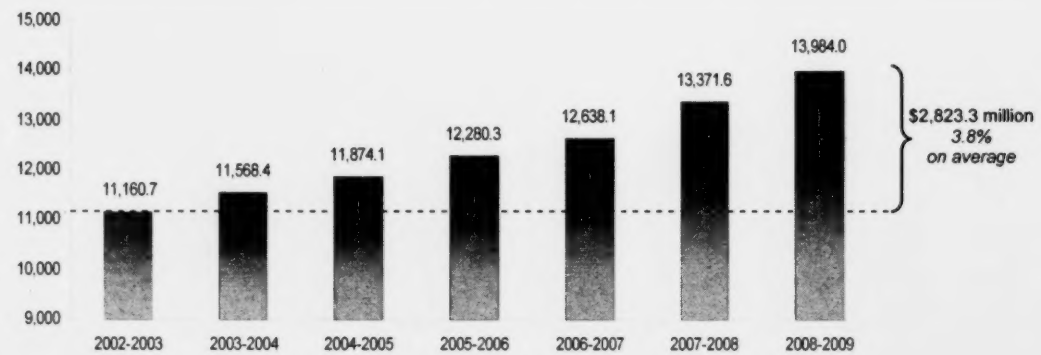
> Improve the government reinvestment in higher education by $40.0 million, in addition to the $120.0-million recurring reinvestment recorded in the 2007-2008 appropriations, doing this as part of the government commitment to increase this envelope by $1.0 billion per year by 2011-2012;

> Increase funding by $41.9 million for specialized resources at the elementary and secondary levels for handicapped pupils or pupils with learning or adaptational difficulties;

> Increase the student financial assistance program by $32.3 million.

For the period from 2003-2004 to 2008-2009, the budget allocated to the education sector has increased by $2,823.3 million, which represents an average annual growth of 3.8%.

Evolution in Education Expenditures
(millions of dollars)



FAMILLE ET AÎNÉS

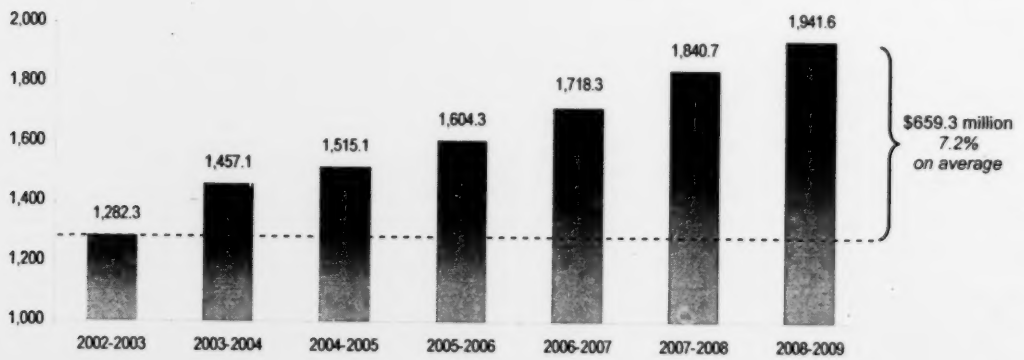
Expenditure budget increases by $100.9 million in 2008-2009

Expenditures at the Ministère de la Famille et des Aînés increase by $100.9 million in 2008-2009, or 5.5% from 2007-2008. These additional amounts for the families and seniors allow for the development of new reduced-contribution childcare spaces and to complete the development of spaces begun in 2007-2008.

Moreover, an amount of $5.0 million will reinforce assistance to senior-oriented community organizations, An amount of $3.0 million will also be allocated to improve food services in residential and long-term care centres (CHSLD). These amounts come from the Contingency Fund.

Between 2003-2004 and 2008-2009, the expenditure budget allocated to the Ministère de la Famille et des Aînés increased by $659.3 million, which represents an annual average growth of 7.2%.

Evolution in Senior and Family Expenditures
(millions of dollars)



TRANSPORTS

Expenditure budget increases by $227.5 million in 2008-2009

Transportation expenditures increase by $227.5 million in 2008-2009, up 10.7% from 2007-2008. This growth is mainly due to:

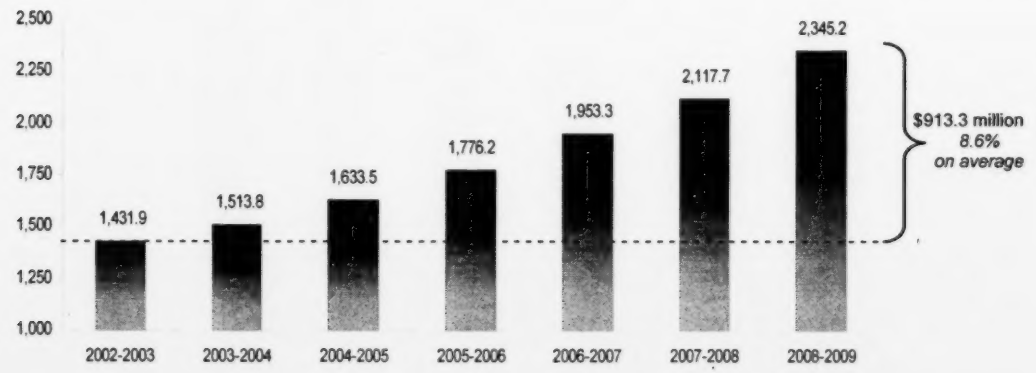
> The $184.3-million increase in the cost of debt service of the Road Network Preservation and Improvement Fund, resulting notably from the increase in investments from $1,730.0 million to $2,728.0 million, as forecast in the Québec Infrastructures Plan;

> A $33.3 million increase for financial support of fixed assets in public transportation due to the investments announced in the Québec Infrastructures Plan;

> The addition of $58.5 million for the budgets allocated to maintenance of the road network.

For the period from 2003-2004 to 2008-2009, the expenditure budget allocated to transportation has increased by $913.3 million, which represents an average annual growth of 8.6%.

Evolution of Transportation Expenditures
(millions of dollars)



OTHER PORTFOLIOS

Overall program spending remains at the 2007-2008 level

The overall increase in the budgets for the other departments in 2008-2009 is 0.3%. These budgets were prepared with the aim of preserving and improving services to the public. The main variations are as follows:

> The budget for the National Assembly is increased by $2.6 million, mainly due to indexation of salaries and operating expenditures;

> The budget for the Ministère du Conseil exécutif is increased by $33.0 million, mainly due to $5.1 million in indexation of existing Aboriginal agreements, $10.0 million forecast under the negotiation of the agreement respecting transfers of lands between Oujé-Bougoumou and Mistissini and $18.1 million in expenditures for the realization of government communication projects for which expenditures in 2007-2008 appear in the expenditures of other departments;

> The budget allocated to Culture, Communications et Condition féminine increases by $15.7 million, or 2.5%. This growth is essentially explained by a $15.1 million increase in the Programme de soutien à la culture, aux communications et aux sociétés d'État including $2.4 million for the Conseil des arts et des lettres du Québec, $1.0 million for the promotion of Quebecers' books, $1.0 million for assistance to the handicrafts sector, $1.0 million for dissemination of theatre arts, and by the amounts necessary for funding of the forecast investments in the Québec Infrastructures Plan. Moreover, an amount of $10.0 million is allocated to the Placements culture program; its budget therefore increases by $2,0 million. To this is added an amount of $4.6 million for the Plan d'action pour promouvoir la langue française au Québec provided in the Contingency Fund;

> The budget for the Ministère du Développement durable, de l'Environnement et des Parcs increases by $5.1 million, or 2.6%, particularly due to the addition of $2.5 million for the application of the government Blue-green Algae Action Plan and $2.0 million for support for the operations of Parc national du Mont-Orford. Added to this are amounts of $1.6 million for the implementation of a new partnership program for a network of protected areas on private land, $3.0 million for watershed management, $2.7 million for the creation of the Bureau québécois des connaissances sur l'eau and $0.6 million for the creation of new national parks in northern environments, which are provided in the Contingency Fund;

> The budget for Développement économique, Innovation et Exportation increases by $29.1 million, or 3.8%. This budget allows additional amounts of $26.7 million for the Québec Research and Innovation Strategy, $4.3 million for the Forest Industry Support Plan, $15.0 million for the Action Plan to Support the Québec Manufacturing Sector and $3.5 million for the Strategy for the Development of Every Region, replacing $20.4 million in expiring measures. Added to this budget is an amount of $3.0 million provided in the Contingency Fund to support the demonstration of new clean technologies;

- The budget allocated to Emploi et Solidarité sociale is up by $22.2 million, or 0.5%. Excluding the expenditures of $66.3 million made in 2007-2008 under the provision for integration and francization of immigrants, the increase would be $88.5 million or 2.2%. This growth is allocated to $116.0 million in funding of the Pacte pour l'emploi, offset by the end of the National Reconciliation Program for Duplessis Orphans, which represented $22.0 million;

- The budget for the Ministère des Finances is up by $60.1 million mainly due to the provision for revenue initiatives, for which the expenditures in 2007-2008 appear in the expenditure budgets of other departments;

- The budget for the Ministère de l'Immigration et des Communautés culturelles increase by $159.1 million. This increase is the result of consolidation in this portfolio of government expenditures of $145.3 million for the integration and francization of immigrants, $9.1 million for strengthening programs for orientation, integration and francization, and $3.1 million for the planned increase in immigration. Added to this is an amount of $10.0 million provided in the Contingency Fund for improvement of these programs;

- The budget for the Ministère de la Justice increases by $6.1 million, or 0.9%, essentially due to the addition of $4.0 million to the Commission des services juridiques for clients using legal assistance and $0.7 million to the Tribunal administratif du Québec;

- The budget for the Ministère des Relations internationales increases by $14.3 million, or 12.9%, particularly due to Québec's contribution to the Sommet de la Francophonie, which grows from $6.2 million to $12.2 million as this event will be held in Québec City, and $3.0 million for indexation of remuneration and operating expenditures. Moreover, the budget integrates a provision of $8.0 million for the realization of Québec's International Policy, for which the expenditures in 2007-2008 appear in the expenditure budgets of other departments;

- The budget for the Ministère des Services gouvernementaux is up $17.2 million, mainly due to the granting of additional budgets of $6.0 million for the information society and $6.8 million for the provision for implementation of projects related to e-government, for which the expenditures in 2007-2008 appear in the expenditure budgets of other departments.

In addition, some department expenditure budgets are down, mainly due to the non-recurrence of expenditures made in 2007-2008:

- The budget for the Ministère des Affaires municipales et des Régions is down $10.5 million, mainly due to the reduction of costs related to repayment of debt service of certain infrastructure programs. Including the amount of $10.0 million provided in the Contingency Fund for assistance to devitalized territories, the budget remains stable;

- The budget for the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation is down $16.0 million, or 2.2%. Excluding ad hoc expenditures of $30.7 million in 2007-2008, essentially resulting from $15.0 million in special assistance allocated to cover the losses caused by the porcine circovirus and $10.0 million for elimination of specified risk material, the expenditure budget would be $14.7 million higher, or 2.1%. This increase includes $3.5 million for the Strategy to Increase Québec Food Purchases in the Domestic Market, an amount of $3.8 million for the farm property tax credit program, $4.7 million for food safety and inspection and $2.0 million for the Competitiveness-Innovation Program intended for food processing businesses. Added to this is an amount of $12.0 million provided in the Contingency Fund for the implementation of appropriate measures following analysis of the recommendations of the Commission sur l'avenir de l'agriculture et de l'agroalimentaire québécois;

- Excluding the amount of $198.0 million from the Contingency Fund, the budget for the Conseil du trésor et Administration gouvernementale portfolio decreases by $78.8 million, particularly due to the recording in 2007-2008 of a non-recurring expenditure of $49.8 million for pay equity purposes and a reduction of the government's employer contributions resulting from the accounting reform adopted in December 2007;

- The budget for Persons Appointed by the National Assembly is down $8.5 million due to the non-recurrence in 2008-2009 of expenditures made by the Chief Electoral Officer after the holding of the general election on March 26, 2007;

- The budget for Ressources naturelles et de la Faune decreases by $61.6 million, or 10.0%, mainly due to $48.1 million in ad hoc expenditures for fighting forest fires in 2007-2008. It should also be noted that the 2007-2008 probable expenditure and the 2008-2009 expenditure budget were increased respectively by $121.0 million and by $132.0 million, in order to maintain the activities of the Forestry Fund within the context of a significant decrease in harvest size and consequently in the forest royalties collected by the government;

- The budget for the Ministère du Revenu declines by $78.7 million. This decline is attributable to variations in the provision for bad debts, which is reevaluated each year. Added to this is an amount of $3.7 million for the financial compensation program for simplification of the tax credit for home-support services;

- The budget for the Ministère de la Sécurité publique is down $13.4 million. Excluding $18.4 million received via provisions and $24.5 million in additional expenditures regarding assistance to disaster victims in 2007-2008, the budget would have grown by $29.5 million. This variation is explained by the $23.9 million increase for salary parameters and the $7.0 million increase for funding of the prevention framework for natural risks;

- The budget for the Ministère du Tourisme is down by $1.0 million. This variation is essentially explained by the amounts transferred in 2007-2008 from the provision for the realization of government communication projects;

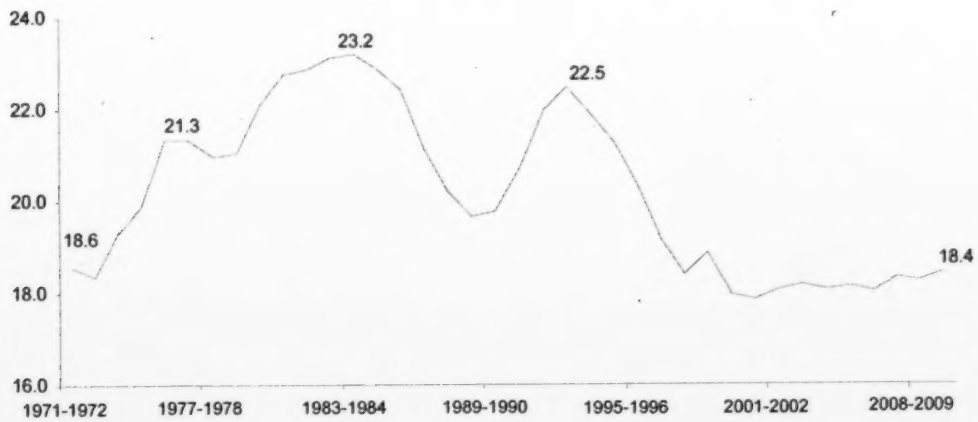
- The $7.5 million decrease for the Ministère du Travail is essentially attributable to an amount of $7.8 million transferred in 2007-2008 from the provision for revenue initiatives to curb the underground economy.

APPENDIX 1.1

EVOLUTION OF PROGRAM SPENDING AS A PERCENTAGE OF GROSS DOMESTIC PRODUCT

The weight of program spending in the economy should be at 18.4% in 2008-2009, which is one of the lowest levels in 35 years.

Evolution of Program Spending as a Percentage of Gross Domestic Product
(as a percentage)



APPENDIX 1.2

Variation between the 2008-2009 Expenditure Budget and the 2007-2008 Probable Expenditure

	Expenditure Budget 2008-2009	Probable Expenditure 2007-2008	Variation	
			$M	%
National Assembly[1]	114.1	111.5	2.6	2.3
Persons Appointed by the National Assembly[1]	66.6	75.1	(8.5)	(11.3)
Affaires municipales et Régions	1,784.4	1,794.9	(10.5)	(0.6)
Agriculture, Pêcheries et Alimentation	703.0	719.0	(16.0)	(2.2)
Conseil du trésor et Administration gouvernementale	635.1	515.9	119.2	(15.3) [3]
Conseil exécutif	335.2	302.2	33.0	4.6 [4]
Culture, Communications et Condition féminine	649.7	634.0	15.7	2.5
Développement durable, Environnement et Parcs	200.9	195.8	5.1	2.6
Développement économique, Innovation et Exportation	790.4	761.3	29.1	3.8
Éducation, Loisir et Sport	13,984.0	13,371.6	612.4	4.6
Emploi et Solidarité sociale	4,145.3	4,123.1	22.2	0.5
Famille et Aînés	1,941.6	1,840.7	100.9	5.5
Finances[2]	163.2	103.1	60.1	1.4 [5]
Immigration et Communautés culturelles	270.3	111.2	159.1	12.4 [6]
Justice	666.2	660.1	6.1	0.9
Relations internationales	125.3	111.0	14.3	12.9
Ressources naturelles et Faune	554.1	615.7	(61.6)	(10.0)
Revenu	936.9	1,015.6	(78.7)	(7.7)
Santé et Services sociaux	25,468.9	24,144.9	1,324.0	5.5
Sécurité publique	1,032.9	1,046.3	(13.4)	0.5 [7]
Services gouvernementaux	100.0	82.8	17.2	20.8
Tourisme	140.7	141.7	(1.0)	(0.7)
Transports	2,345.2	2,117.7	227.5	10.7
Travail	32.7	40.2	(7.5)	1.4 [8]
Anticipated Lapsed Appropriations	(150.0)	-	(150.0)	-
Appropriations carried over in 2009-2010	(88.8)	-	(88.8)	-
Program Spending	**56,947.9**	**54,635.4**	**2,312.5**	**4.2**
Debt Service	6,907.0	7,003.0	(96.0)	(1.4)
Budget Expenditures	**63,854.9**	**61,638.4**	**2,216.5**	**3.6**

References

[1] The information pertaining to the appropriations, expenditures and Annual Expenditure Management Plans of the National Assembly and the Persons Appointed by the National Assembly is presented in Volume I.

[2] For the purposes of this table, the debt service is excluded from the expenditures of the "Finances" portfolio. In Volume II of the 2008-2009 Expenditure Budget and in the Annual Expenditure Management Plans of the departments and agencies, the expenditures of the "Finances" portfolio incorporate debt service.

[3] The percentage variation was calculated by excluding the Contingency Fund program from the 2008-2009 Expenditure Budget.

[4] The percentage variation was calculated by excluding the provision for the realization of government communication projects from the 2008-2009 Expenditure Budget.

[5] The percentage variation was calculated by excluding the provision for revenue initiatives from the 2008-2009 Expenditure Budget.

[6] The percentage variation was calculated by excluding the provision for carrying on activities supporting the integration and francization of immigrants from the 2008-2009 Expenditure Budget.

[7] The percentage variation was calculated by excluding transfers from the provision for revenue initiatives, the provision for the realization of Québec's International Policy and the provision for carrying out job-creation projects for students from the probable expenditure.

[8] The percentage variation was calculated by excluding transfers from the provision for revenue initiatives and the provision for the realization of government communication projects from the probable expenditure.

Note

With regard to notes 3 to 8, a provision is a program element for which appropriations legislation gives the Conseil du trésor the power to authorize the transfer of part of an appropriation between programs or portfolios for the purposes and, if applicable, according to the conditions set out in the Expenditure Budget.

CHAPTER 2
RESULTS FOR THE 2007-2008 FISCAL YEAR

IN BRIEF

Government budget expenditures for the 2007-2008 fiscal year should amount to $61,638.4 million. They were revised upwards by $481.2 million since the tabling of the 2007-2008 Expenditure Budget and the Supplementary Estimates 1, partly due to the $722.2 million increase in program spending, mainly for expenditures added to the "Santé et Services sociaux" portfolio, new actuarial valuations of the retirement plans and additional funding of the Forestry Fund. On the other hand, debt service decreased by $241.0 million, following the improvement of the Canadian dollar in relation to other currencies.

Program spending stands at $54,635.4 million, which represents a 5.5% increase over the previous fiscal year. Debt service remained stable in relation to the 2006-2007 fiscal year.

1. VARIATION IN GOVERNMENT BUDGET EXPENDITURES IN 2007-2008

Government budget expenditures incurred during the 2007-2008 fiscal year should amount to $61,638.4 million, which is an increase of $2,842.4 million or 4.8% over the previous fiscal year.

Program spending is up 5.5% to $54,635.4 million, versus $51,795.9 million in 2006-2007.

Debt service stands at $7,003.0 million, representing a slight increase of $2.9 million compared to fiscal 2006-2007.

Budget Expenditures
(millions of dollars)

	2007-2008	2006-2007	Variation	
			$M	%
Program Spending	54,635.4	51,795.9	2,839.5	5.5
Debt Service	7,003.0	7,000.1	2.9	-
Budget Expenditures	**61,638.4**	**58,796.0**	**2,842.4**	**4.8**

2. EVOLUTION OF THE 2007-2008 GOVERNMENT BUDGET EXPENDITURES FORECAST

Government budget expenditures should amount to $61,638.4 million for the 2007-2008 fiscal year, which is an increase of $481.2 million over the total expenditure forecast appearing in the 2007-2008 Expenditure Budget and Supplementary Estimates 1.

Concerning program spending, the forecast of $53,913.2 million is revised upwards to $54,635.4 million, which is an increase of $722.2 million, allocated as follows:

> $203.0 million to the Ministère de la Santé et des Services sociaux, in particular to finance the additional costs of the prescription drug insurance plan;

> $191.2 million for the new actuarial valuations of the retirement plans;

> $121.0 million to maintain the activities of the Forestry Fund within the context of a significant decrease in harvest size and consequently in forest royalties collected by the government;

> $85.1 million for the increase in the expenditure for the bad debt provision at Revenu Québec;

> $49.8 million for pay equity;

> $48.1 million for forest fire suppression;

> $24.0 million attributable to various factors.

Debt service is revised downward by $241.0 million from the May 2007 budget. Direct debt service is $365.0 million lower, mainly due to the improvement of the value of the Canadian dollar against other currencies. Interest on retirement plans is $124.0 million higher than forecast. The impact of the new actuarial valuations of the retirement plans is the cause of this revision.

Evolution in the 2007-2008 Expenditure Budget
(millions of dollars)

	Program Spending	Debt Service	Budget Expenditures
2007-2008 Expenditure Budget	53,913.2	7,244.0	61,157.2
VARIATIONS:			
- Additional expenditures at the Ministère de la Santé et des Services sociaux	203.0	-	203.0
- New actuarial valuations of the retirement plans	191.2	-	191.2
- Funding of the Forestry Fund	121.0	-	121.0
- Increase in the expenditure for the bad debt provision at Revenu Québec	85.1	-	85.1
- Pay equity	49.8	-	49.8
- Forest fire suppression	48.1	-	48.1
- Other factors	24.0	(241.0)	(217.0)
Probable Expenditure	**54,635.4**	**7,003.0**	**61,638.4**

3. EVOLUTION OF AUTHORIZED APPROPRIATIONS IN 2007-2008

As at May 24, 2007, total appropriations presented to the National Assembly amounted to $62,320.5 million, comprising $55,076.5 million for program spending and $7,244.0 million for debt service.

Supplementary estimates were tabled in the National Assembly on June 1, 2007 for the 2007-2008 fiscal year, in order to fund $111.0 million in additional expenditures.

Permanent appropriations were $105.1 million higher than projected at the beginning of the fiscal year. This increase is due to different variations over the fiscal year, particularly in the retirement plans, the Health Services Fund, the expenditure for the bad debt provision at Revenu Québec and the additional cost of forest fire suppression. Moreover, debt service is revised downward by $241.0 million from the 2007-2008 Expenditure Budget forecast.

The 2006-2007 appropriations actually carried over in 2007-2008 were $22.5 million.

Excluding the appropriations of $1,157.9 million allocated to the capital budget as loans, investments, advances and others and for capital expenditures, including depreciation expenditures, which do not require appropriations, government budget expenditures amount to $61,638.4 million.

Reconciliation between Appropriations and Probable Expenditure in 2007-2008
(millions of dollars)

	Program Spending	Debt Service	Budget Expenditures
Initial appropriations	55,076.5	7,244.0	62,320.5
Supplementary estimates	111.0	-	111.0
Permanent appropriations: variation	346.1	(241.0)	105.1
2006-2007 appropriations carried over to 2007-2008: variation	22.5	-	22.5
Total Appropriations	**55,556.1**	**7,003.0**	**62,559.1**
MINUS: Appropriations allocated to the capital budget	(1,157.9)	-	(1,157.9)
PLUS: Depreciation expenditures	237.2	-	237.2
Probable Expenditure	**54,635.4**	**7,003.0**	**61,638.4**

4. IMPACT OF THE ACCOUNTING REFORM ON APPROPRIATIONS

In December 2007, the government announced that it was acting on all of the recommendations of the Task Force on Government Accounting in order to ensure the compliance of its accounting policies with the generally accepted accounting principles applicable in the public sector, as formulated by the Canadian Institute of Chartered Accountants. This accounting reform, which applies as of the 2006-2007 fiscal year, has impacts on the appropriations required in 2006-2007 in order to provide for the expenditures for that fiscal year and previous fiscal years. Appropriations required as a result of the accounting reform amount to $783.5 million.

In addition, the revenue applied to the Health Services Fund, which partly fund the expenditures of the health and social services sector through permanent appropriations, were $207.8 million less than forecast in 2006-2007, which requires equivalent additional voted appropriations.

Overall, $991.3 million in additional appropriations were required in 2006-2007. Of this sum, $461.0 million had been provided in 2007-2008. The balance of $530.3 million must be provided in 2008-2009.

Impact of the Accounting Reform and Other Needs for Appropriations
(millions of dollars)

Impact of the accounting reform in 2006-2007	
Compensation in lieu of taxes to the municipalities[1]	141.5
Environmental liability[2]	468.4
Future employee benefits[3]	37.0
Commitments regarding the northern school boards	84.2
Grants to universities related to student enrolment[4]	41.4
Adjustments to the amount charged to the Health Services Fund	11.0
Total	**783.5**
Appropriations to be voted to provide for the decrease in permanent appropriations to the Health Services Fund	207.8
Needs for appropriations regarding the 2006-2007 fiscal year	**991.3**
Appropriations already voted in 2007-2008	(461.0)
Net needs for appropriations to be provided regarding the 2006-2007 fiscal year	**530.3**

[1] Recording on an accrual basis of transfer expenditures paid to municipalities as compensation in lieu of taxes.

[2] Recording as environmental liability regarding rehabilitation of contaminated sites under the responsibility of the government.

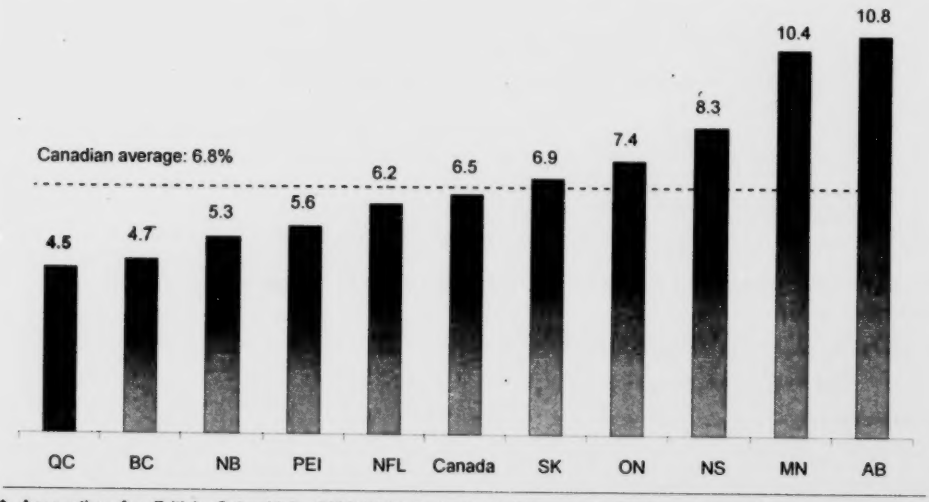
[3] Adjustments to accounting for future employee benefits.

[4] Recording on an accrual basis of transfer expenditures paid to universities as operating grants related to student enrolment.

5. COMPARISON OF PROGRAM SPENDING GROWTH IN CANADA

Since 2003-2004, Québec has obtained better results than all Canadian provinces in control of expenditures. Indeed, the average annual growth rate of program spending in Québec for this period was 4.5%, while the Canadian provincial average was 6.8%.

Program Spending Growth from 2003-2004 to 2007-2008*



* Accounting for British Columbia's 2008-2009 Budget of February 19, 2008 and the federal government's 2008-2009 Budget of February 26, 2008.

Source: Ministère des Finances du Québec.

CHAPTER 3

2008-2009 EXPENDITURE BUDGET BREAKDOWN BY MAJOR CATEGORY AND BENEFICIARY

IN BRIEF

In 2008-2009, government budget expenditures amount to $63,854.9 million, comprising $56,947.9 million, or 89.2%, for program spending, and $6,907.0 million, or 10.8%, for debt service.

Health and education expenditures account for 69.3% of all program spending.

Support expenditures total $12,305.9 million, half of which, or $6,151.9 million, is intended for individuals through various programs such as the prescription drug insurance program, family resources, employment assistance measures and financial support for farmers.

Remuneration expenditures total $31,576.2 million, or 55.4% of program spending.

1. EXPENDITURE BREAKDOWN OVERVIEW

In 2008-2009, government budget expenditures amount to $63,854.9 million, of which $56,947.9 million or 89.2% is allocated to program spending and $6,907.0 million or 10.8% to debt service.

BREAKDOWN OF PROGRAM SPENDING BY CATEGORY

Program spending by category breaks down as follows:

- $31,576.2 million or 55.4% for remuneration expenditures;
- $12,305.9 million or 21.6% for support expenditures for individuals, municipalities, businesses and other government partners;
- $8,745.2 million, or 15.4%, for operating expenditures and other;
- $2,445.9 million, or 4.3%, for capital expenditures, and $1,874.7 million or 3.3%, for interest expenditures on the debt attributable to program spending.

2008-2009 Expenditure Budget by Supercategory and Category[1]
(millions of dollars)

	Categories						
	Remuneration	Operating and Other[2]	Capital	Interest	Support	Total	
						$M	%
Supercategories							
Remuneration	3,096.3	-	-	-	-	**3,096.3**	4.8
Operating	-	2,417.6	-	-	-	**2,417.6**	3.8
Transfer	28,098.1	5,860.5 (8,487.5)	1,799.8	1,450.1	11,343.9	**48,552.4**	76.0
Allocation to a special fund	381.8	209.4	646.1	424.6	962.0	**2,623.9**	4.1
Bad debts and others	-	496.5	-	-	-	**496.5**	0.8
Anticipated lapsed appropriations	-	(150.0)	-	-	-	**(150.0)**	(0.2)
Carry-over appropriations in 2009-2010	-	(88.8)	-	-	-	**(88.8)**	(0.1)
Program Spending	**31,576.2**	**8,745.2**	**2,445.9**	**1,874.7**	**12,305.9**	**56,947.9**	89.2
%	55.4	15.4	4.3	3.3	21.6	100.0	
Debt Service	-	-	-	6,907.0	-	**6,907.0**	10.8
Total	**31,576.2**	**8,745.2**	**2,445.9**	**8,781.7**	**12,305.9**	**63,854.9**	100.0

[1] The expenditure categories make it possible to present expenditures by type and relative importance. They are presented in Appendix 3.1. Appendix 3.2 contains the breakdown of the Expenditure Budget by major category for each portfolio.

[2] Includes the "Bad debts and others" supercategory as well as anticipated lapsed appropriations and carry-over appropriations in 2009-2010.

BREAKDOWN OF PROGRAM SPENDING BY BENEFICIARY

Health and social services establishments, with $17,546.1 million, as well as educational institutions, with $13,506.9 million, together receive 54.5% of program spending in 2008-2009.

The rest of the program spending, $25,894.9 million, is divided among the following beneficiaries:

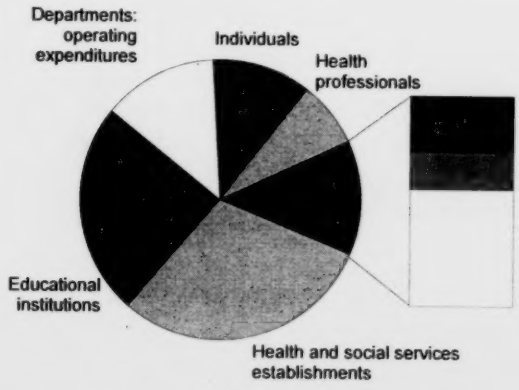
> $7,672.2 million or 13.5% to the departments for operating expenditures;

> $6,198.0 million or 10.9% for expenditures earmarked for individuals;

> $4,752.2 million or 8.4% for remunerating health professionals;

> $7,272.5 million or 12.7% for spending allocated to various other beneficiaries such as municipalities, enterprises, non-profit organizations and government corporations and agencies.

2008-2009 Program Spending by Beneficiary[1]



	$M	%
Health and social services establishments	17,546.1	30.8
Educational institutions	13,506.9	23.7
Departments: operating expenditures[2]	7,672.2	13.5
Individuals	6,198.0	10.9
Health professionals	4,752.2	8.4
Municipalities	1,779.3	3.1
Enterprises	1,378.1	2.4
Other[3]	4,115.1	7.2
Total	**56,947.9**	**100.0**

[1] Appendix 3.3 contains the breakdown of expenditures by beneficiary for each portfolio.

[2] Includes the "Bad debts and others" supercategory.

[3] In addition to other beneficiaries, includes anticipated lapsed appropriations and appropriations carried over in 2009-2010.

2. REMUNERATION EXPENDITURES

In 2008-2009, the forecast remuneration expenditures are $31,576.2 million, broken down as follows:

> 40.0% of total remuneration expenditures is for health and social services establishments;

> 32.4% of remuneration expenditures is for educational institutions;

> Health professionals receive 15.1%;

> Finally, departmental staff and other beneficiaries get 12.5%.

There is an overall increase of $1,345.4 million in remuneration expenditures. It is divided among the following sectors:

> In the "Santé et Services sociaux" portfolio, the increase is of $959.1 million, of which $800.0 million is attributable to a raise in compensation for staff working in the network and health professionals, pay equity, and higher employer contributions to retirement plans;

> In the "Éducation, Loisir et Sport" portfolio, remuneration expenditures increase by $319.0 million, due to collective agreements with network staff and a reinvestment in higher education to comply with the government's commitment regarding the extra $187.0 million of federal transfers;

> Within the departments and for the other beneficiaries, the increase in remuneration expenditures of $67.3 million follows from collective agreements.

2008-2009 Forecast Remuneration Expenditures by Beneficiairy[1]
(millions of dollars)

	Salaries	Employer Contributions			Total	
		Retirement Plans	Other	Subtotal	$M	%
Santé et Services sociaux						
Department	59.3	-	5.0	5.0	**64.3**	0.2
Health and Social Services Establishments	10,716.3	718.4	1,179.8	1,898.2	**12,614.5**	40.0
Health Professionals	4,752.2	-	-	-	**4,752.2**	15.1
Other Beneficiaries	95.4	-	2.8	2.8	**98.2**	0.3
	15,623.2	718.4	1,187.6	1,906.0	**17,529.2**	55.6
Éducation, Loisir et Sport						
Department	89.7	-	8.4	8.4	**98.1**	0.3
Educational Institutions	8,540.0	776.2	921.5	1,697.7	**10,237.7**	32.4
Other Beneficiaries	10.7	-	1.2	1.2	**11.9**	-
	8,640.4	776.2	931.1	1,707.3	**10,347.7**	32.7
Other						
Departments	2,717.4	316.4	282.0	598.4	**3,315.8**	10.5
Other Beneficiaries	325.8	19.7	38.0	57.7	**383.5**	1.2
	3,043.2	336.1	320.0	656.1	**3,699.3**	11.7
Total	**27,306.8**	**1,830.7**	**2,438.7**	**4,269.4**	**31,576.2**	100.0
2007-2008 Comparative Expenditures	25,986.5	1,815.3	2,429.0	4,244.3	30,230.8	

[1] Includes appropriations for the "Remuneration" supercategory, and the "Remuneration" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

3. OPERATING EXPENDITURES

Operating expenditures stand at $8,248.7 million in 2008-2009 and break down as follows:

> 47.2% or $3,896.7 million for health and social services establishments, and 19.6% or $1,616.1 million for educational institutions;

> 28.9% or $2,388.2 million allocated to the departments, and 4.3% or $347.7 million to other beneficiaries.

Operating expenditures increase by $302.5 million in 2008-2009 compared to 2007-2008. The increase is mainly due to the following variations:

> In the health and social services sector, an increase of $163.8 million resulting from the growth in the cost of public services;

> In the education sector, an increase of $219.8 million resulting mainly from the reinvestment in higher education in compliance with the government's commitment to allocate the extra federal transfers to higher education, an increase of government investment into higher education and indexation of other expenditures.

2008-2009 Forecast Operating Expenditures by Beneficiary
(millions of dollars)

	Operating[1]	Transfer		Total	
		Networks	Other	$M	%
Santé et Services sociaux					
Department	80.5	-	-	**80.5**	1.0
Assistance to Health and Social Services Establishments	-	3,896.7	-	**3,896.7**	47.2
Other Beneficiaries	-	-	146.8	**146.8**	1.8
	80.5	3,896.7	146.8	**4,124.0**	50.0
Éducation, Loisir et Sport					
Department	69.2	-	-	**69.2**	0.8
Assistance to Educational Institutions	-	1,616.1	-	**1,616.1**	19.6
Other Beneficiaries	-	-	6.2	**6.2**	0.1
	69.2	1,616.1	6.2	**1,691.5**	20.5
Other					
Departments	2,238.5	-	-	**2,238.5**	27.1
Other Beneficiaries	-	-	194.7	**194.7**	2.4
	2,238.5	-	194.7	**2,433.2**	29.5
Total	**2,388.2**	**5,512.8**	**347.7**	**8,248.7**	100.0
2007-2008 Comparative Expenditures	2,464.9	5,129.5	351.8	7,946.2	

[1] Also includes expenditures for the "Operating" category of the "Allocation to a Special Fund" supercategory.

4. CAPITAL EXPENDITURES

In 2008-2009, forecast capital expenditures total $2,445.9 million, $163.8 million more than in the previous fiscal year.

Educational institutions, with 24.0% or $586.8 million, and health and social services establishments, with 16.4% or 401.7 million, account for a large portion of capital expenditures.

Capital expenditures are allocated according to the three types of intervention used by the government: special fund capital expenditures, repayment of principal, and subsidies for fixed assets.

SPECIAL FUND CAPITAL EXPENDITURES

Special fund capital expenditures account for 26.4% of the total capital expenditures in 2008-2009.

The funds' capital expenditures rise from $547.8 million in 2007-2008 to $646.1 million in 2008-2009. This $98.3-million variation is due essentially to a $94.4-million increase in the government's contribution for the repayment of the capital of the Road Network Preservation and Improvement Fund at the Ministère des Transports, to take into account the increase in investments during recent years and implementation of the Québec Infrastructures Plan.

EXPENDITURES FOR REPAYMENT OF PRINCIPAL

In 2008-2009, expenditures for repayment of principal on subsidized debt represent 67.1% of total capital expenditures.

These expenditures are $1,641.0 million in 2008-2009 compared to $1,545.3 million in 2007-2008, an increase of $95.7 million due to:

> A $62.7 million increase in the "Santé et Services sociaux" portfolio due to investments in the network;

> A $21.6 million increase in the "Transports" portfolio for adding new public transportation infrastructures and renewing the rolling stock, particularly as part of the Québec Infrastructures Plan.

SUBSIDIES FOR FIXED ASSETS

Subsidies for fixed assets account for 6.5% of the total capital expenditures in 2008-2009.

These are down by $30.2 million, amounting to $158.8 million in 2008-2009 compared to $189.0 million in 2007-2008. These subsidies are mainly earmarked for corporations and other beneficiaries, which represent about half of the expenditures.

> The reduction is mainly a result of a $21.6 million drop in the "Agriculture, Pêcheries et Alimentation" portfolio, due particularly to the closing of the assistance program for the elimination of specified risk materials.

2008-2009 Forecast Capital Expenditures by Beneficiary[1]
(millions of dollars)

	Special funds	Subsidized Fixed Assets		Total	
		Repayment of Principal	Subsidies for Fixed Assets	$M	%
Santé et Services sociaux					
Health and Social Services Establishments	-	388.6	13.1	**401.7**	16.4
Other Beneficiaries	-	6.1	4.3	**10.4**	0.4
	-	394.7	17.4	**412.1**	16.8
Éducation, Loisir et Sport					
Educational Institutions	-	554.2	32.6	**586.8**	24.0
Other Beneficiaries	-	2.0	1.4	**3.4**	0.1
	-	556.2	34.0	**590.2**	24.1
Other					
Departments	646.1	-	-	**646.1**	26.5
Assistance to Enterprises	-	4.0	38.4	**42.4**	1.7
Assistance to Municipalities	-	443.8	32.8	**476.6**	19.5
Other Beneficiaries	-	242.3	36.2	**278.5**	11.4
	646.1	690.1	107.4	**1,443.6**	59.1
Total	**646.1**	**1,641.0**	**158.8**	**2,445.9**	100.0
%	26.4	67.1	6.5	100.0	
2007-2008 Comparative Expenditures	547.8	1,545.3	189.0	2,282.1	

[1] Includes expenditures in the "Capital" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

5. INTEREST EXPENDITURES

Interest expenditures by the government amount to $8,781.7 million for the 2008-2009 fiscal year compared to $8,774.0 million the previous fiscal year.

INTEREST ON THE DEBT OF THE CONSOLIDATED REVENUE FUND

In 2008-2009, the debt service should reach $6,907.0 million, a drop of $96.0 million from the 2007-2008 fiscal year. This drop is due mainly to the reduction in interest rates.

INTEREST ON THE DEBT ATTRIBUTABLE TO PROGRAM SPENDING

The interest on the debt attributable to program spending increases by $103.7 million, from $1,771.0 million in 2007-2008 to $1,874.7 million in 2008-2009. This growth is particularly the result of increases of:

> $77.3 million in the "Transports" portfolio, essentially to the Road Network Preservation and Improvement Fund, for increased investments during recent years and for implementation of the Québec Infrastructures Plan;

> $32.0 million in the "Santé et Services sociaux" portfolio, mainly attributable to the increase in the budget allocated to investments in fixed assets in recent years.

2008-2009 Forecast Interest Expenditures by Beneficiary
(millions of dollars)

	Subsidized Debt and Others[1]	Government Debt	Total	
			$M	%
Santé et Services sociaux				
Health and Social Services Establishments	319.1	-	**319.1**	17.0
Other Beneficiaries	4.7	-	**4.7**	0.3
	323.8	-	**323.8**	17.3
Éducation, Loisir et Sport				
Educational Institutions	559.1	-	**559.1**	29.8
Other Beneficiaries	2.4	-	**2.4**	0.1
	561.5	-	**561.5**	29.9
Other				
Departments	424.6	-	**424.6**	22.6
Municipalities	331.2	-	**331.2**	17.7
Other Beneficiaries	233.6	-	**233.6**	12.5
	989.4	-	**989.4**	52.8
Program Spending	1,874.7	-	**1,874.7**	100.0
Debt Service				
Direct Debt	-	4,736.0	**4,736.0**	
Retirement Plans Account	-	2,171.0	**2,171.0**	
	-	6,907.0	**6,907.0**	
Total	**1,874.7**	**6,907.0**	**8,781.7**	
2007-2008 Comparative Expenditures	1,771.0	7,003.0	8,774.0	

[1] Includes expenditures in the "Interest" category of the "Transfer" and "Allocation to a Special Fund" supercategories.

6. SUPPORT EXPENDITURES

Support expenditures encompass support and assistance programs intended mainly for individuals, non-profit organizations, enterprises and municipalities. Half of the support expenditures are paid to individuals.

Support expenditures amount to $12,305.9 million in 2008-2009, an increase of $504.6 million over 2007-2008, which includes the following:

- In the "Santé et Services sociaux" portfolio, an increase of $129.4 million attributable mainly to the prescription drug insurance program;
- In the "Famille et Aînés" portfolio, an increase of $96.7 million essentially due to increased labour costs for childcare staff, annualization of reduced-contribution childcare spaces in 2007-2008 and creation of new spaces in 2008-2009;
- In the "Emploi et Solidarité sociale" portfolio, a $80.8 million increase mainly to fund the Pacte pour l'emploi;
- In the "Développement économique, Innovation et Exportation" portfolio, a $49.5 million increase principally for adding new amounts under the Québec Research and Innovation Strategy, the Forest Industry Support Plan and the Action Plan to support the Québec manufacturing sector;
- In the "Éducation, Loisir et Sport" portfolio, a $47.8 million increase mainly attributable to an increase in financial assistance for education and support for education partners;
- In the "Ressources naturelles et Faune" portfolio, a $22.3 million increase due mainly to increased contributions to the Forestry Fund;
- In the "Affaires municipales et Régions" portfolio, a $14.7 million increase mainly attributable to the $12.0 million increase for supporting Montréal's economic development and the $6.2 million increase for assistance for improving habitat and social housing as well as the completion of some commitments toward municipalities in the amount of $3.8 million;
- In the "Culture, Communications et Condition féminine" portfolio, a $14.0 million increase essentially for augmenting the budget of the Conseil des arts et des lettres du Québec, the budget of the Société de développement des entreprises culturelles for assistance to the arts and crafts sector, and for the promotion of Quebecers' books and additional funds for the agreement on Montréal's cultural development and for organizations in financial difficulty;

> In the "Agriculture, Pêcheries et Alimentation" portfolio, a $13.0 million increase mainly attributable to the $3.8 million growth of the budget allocated to the program for agricultural property tax credits in order to honour the government's commitments, and $5.8 million allocated to the new Agricultural Water Quality Improvement Plan, which is part of the 2007-2017 Blue-green Algae Action Plan.

2008-2009 Forecast Support Expenditures by Beneficiary
(millions of dollars)

	Transfer	Other[1]	Total	
			$M	%
Santé et Services sociaux				
Health and Social Services Establishments	247.1	-	**247.1**	2.0
Assistance to Individuals	2,209.0	-	**2,209.0**	18.0
Other Beneficiaries	620.6	2.5	**623.1**	5.1
	3,076.7	2.5	**3,079.2**	25.1
Éducation, Loisir et Sport				
Educational Institutions	270.8	-	**270.8**	2.2
Assistance to Individuals	407.2	-	**407.2**	3.3
Other Beneficiaries	109.1	-	**109.1**	0.9
	787.1	-	**787.1**	6.4
Emploi et Solidarité sociale				
Educational Institutions	-	96.9	**96.9**	0.8
Assistance to Individuals	2,794.5	374.2	**3,168.7**	25.7
Other Beneficiaries	52.3	336.4	**388.7**	3.1
	2,846.8	807.5	**3,654.3**	29.6
Other				
Assistance to Enterprises	1,002.7	81.0	**1,083.7**	8.8
Assistance to Municipalities	956.2	1.1	**957.3**	7.8
Assistance to Individuals	367.0	-	**367.0**	3.0
Other Beneficiaries	2,307.4	69.9	**2,377.3**	19.3
	4,633.3	152.0	**4,785.3**	38.9
Total	**11,343.9**	**962.0**	**12,305.9**	100.0
2007-2008 Comparative Expenditures	10,887.9	913.4	11,801.3	

[1] Includes expenditures in the "Support" category of the "Allocation to a Special Fund" supercategory.

7. EXPENDITURES RELATED TO THE PROVISION FOR BAD DEBTS AND OTHER PROVISIONS

The variations in the provision for bad debts and in the provision for losses on financial interventions guaranteed by the government represent expenditures in the "Bad debts and others" supercategory. For the 2008-2009 fiscal year, these expenditures are $496.5 million, compared to $604.0 million for 2007-2008.

Expenditures related to the variation in the provision for bad debts total $405.8 million in 2008-2009, down by $90.6 million from the previous fiscal year. This provision is intended to maintain the government's balanced budget by allowing for probable future losses on normal receivables.

> The decrease is essentially attributable to the variation of the provision in the « Revenu » portfolio, which is reviewed annually.

Expenditures related to the provision for losses on financial interventions guaranteed by the government are down by $16.9 million, reaching $90.7 million in 2008-2009.

> The reduction is mainly in the "Développement économique, Innovation et Exportation" portfolio, and is essentially due to the forecast breakdown between transfer expenditures and bad debts under the Strategic Support for Investment Program.

2008-2009 Expenditures Related to the Provision for Bad debts and other Provisions
(millions of dollars)

	Bad Debts	Losses on guaranteed financial interventions	Total
Développement économique, Innovation et Exportation	3.3	89.8	**93.1**
Éducation, Loisir et Sport	6.0	-	**6.0**
Revenu	383.1	-	**383.1**
Other departments	13.4	0.9	**14.3**
Total	**405.8**	**90.7**	**496.5**
2007-2008 Comparative Expenditures	496.4	107.6	604.0

APPENDIX 3.1

NATURE OF EXPENDITURE CATEGORIES PRESENTED IN THIS CHAPTER

Remuneration

Remuneration expenditures encompass the salaries of health professionals and employees of the health and social services network, the education networks and the public service, employer contributions to retirement plans and employer contributions paid to the various established government plans and group insurance plans.

Operating

Operating and other expenditures include the support and administrative expenditures of departments and agencies, including the Contingency Fund, those of the health and social services network and those of the education networks. Also included are expenditures related to depreciation of fixed assets, including those of information resources, of the departments and agencies.

Capital

Capital expenditures include subsidized fixed assets and allocations to special funds for the purposes of the commitments associated with their fixed assets. The government subsidizes the cost of the beneficiaries' fixed assets or repayment of the principal amount of loans contracted by its partners, as the case may be.

Expenditures for the repayment of principal cover the funding of the government's share with respect to the fixed assets subsidized by the debt service. This type of intervention applies to capital expenditures by school boards, CEGEPs, universities, health and social services establishments, municipalities (for public transportation and water treatment facilities) and cultural institutions in the case of cultural facilities.

For these sectors, completed capital spending projects are financed by long-term borrowing. The repayment schedule may extend over a 25-year period in some cases. To cover its share, the government undertakes to repay all or part of the principal.

Interest

Interest expenditures include expenditures allocated to service the subsidized debt, accounted for in program spending, and expenditures to pay interest on the government debt.

Support

Support expenditures include several other subsidies intended to provide various forms of financial assistance to individuals, enterprises, government and parapublic agencies and other government partners.

> In the "Santé et Services sociaux" portfolio, the health assistance and prescription drug insurance programs administered by the Régie de l'assurance maladie du Québec and assistance to family resources, assistance to community organizations and additional grants for the health and social services network;

> In the "Éducation, Loisir et Sport" portfolio, the financial assistance to education program and the school transportation assistance program;

> In the "Emploi et Solidarité sociale" portfolio, financial assistance measures and employment assistance measures;

> In the "Famille et Aînés" portfolio, support for childcare centres and other childcare services;

> In the "Culture, Communications et Condition féminine" portfolio, support for cultural, artistic and civic vitality in Québec and abroad, in partnership with government agencies and corporations.

In the other portfolios, they include programs such as:

> The social housing and home improvement assistance program administered by the Société d'habitation du Québec;

> Financial compensation programs at the Ministère des Affaires municipales et des Régions;

> Financial support for farmers and agri-food company assistance programs at the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation;

> The 2006-2009 Youth Action Strategy and the Aboriginal Affairs program at the Ministère du Conseil exécutif;

> The Strategic Support for Investment Program, the Private Investment and Job Creation Promotion Fund (FAIRE) program, the support for entrepreneurship program, the program for assistance to businesses, the support for partnerships and industrial networks program, the research support program and the support for organizations devoted to research and innovation at the Ministère du Développement économique, de l'Innovation et de l'Exportation;

> The Programme de mise en valeur des ressources du milieu forestier, the Programme de création d'emplois en forêt and the Programme de mise en valeur de la forêt privée at the Ministère des Ressources naturelles et de la Faune;

> The programs of assistance to municipalities for public transportation and financial assistance for the local road system at the Ministère des Transports.

2008-2009 Expenditure Budget Breakdown by Major Category (millions of dollars)

	Remuneration	Operating and Other[1]	Capital	Interest	Support	Total
National Assembly	86.4	27.6	-	-	0.1	**114.1**
Persons Appointed by the National Assembly	43.6	20.2	-	-	2.8	**66.6**
Affaires municipales et Régions	67.9	31.9	394.3	337.0	953.3	**1,784.4**
Agriculture, Pêcheries et Alimentation	166.1	70.8	22.3	0.2	443.6	**703.0**
Conseil du trésor et Administration gouvernementale	398.7	228.0	0.3	8.0	0.1	**635.1**
Conseil exécutif	57.4	41.3	9.5	6.8	220.2	**335.2**
Culture, Communications et Condition féminine	171.1	96.2	86.4	61.0	235.0	**649.7**
Développement durable, Environnement et Parcs	102.9	57.0	19.0	7.8	14.2	**200.9**
Développement économique, Innovation et Exportation	65.7	148.8	8.2	18.1	549.6	**790.4**
Éducation, Loisir et Sport	10,347.7	1,697.5	590.2	561.5	787.1	**13,984.0**
Emploi et Solidarité sociale	321.9	149.0	17.9	2.2	3,654.3	**4,145.3**
Famille et Aînés	76.9	38.4	16.2	13.7	1,796.4	**1,941.6**
Finances	63.4	96.3	-	-	3.5	**163.2**
Immigration et Communautés culturelles	60.3	174.7	-	-	35.3	**270.3**
Justice	343.8	190.5	0.5	-	131.4	**666.2**
Relations internationales	50.4	38.0	-	-	36.9	**125.3**
Ressources naturelles et Faune	234.6	191.7	16.4	17.0	94.4	**554.1**
Revenu	379.3	514.5	37.7	5.3	0.1	**936.9**
Santé et Services sociaux	17,529.2	4,124.6	412.1	323.8	3,079.2	**25,468.9**
Sécurité publique	657.0	318.2	6.4	0.3	51.0	**1,032.9**
Services gouvernementaux	11.0	82.7	-	-	6.3	**100.0**
Tourisme	40.3	45.5	11.5	17.7	25.7	**140.7**
Transports	279.6	589.2	797.0	494.3	185.1	**2,345.2**
Travail	21.0	11.4	-	-	0.3	**32.7**
Anticipated lapsed appropriations	-	(150.0)	-	-	-	**(150.0)**
Appropriations carried over in 2009-2010	-	(88.8)	-	-	-	**(88.8)**
Program Spending	**31,576.2**	**8,745.2**	**2,445.9**	**1,874.7**	**12,305.9**	**56,947.9**
Debt Service	-	-	-	6,907.0	-	**6,907.0**
Budget Expenditures	**31,576.2**	**8,745.2**	**2,445.9**	**8,781.7**	**12,305.9**	**63,854.9**

[1] Including the provisions for bad debts ant others, anticipated lapsed appropriations and appropriations carried over in 2009-2010.

Program Spending Breakdown by Beneficiary (millions of dollars)

APPENDIX 3.3

	Departments	Health and Social Services Establishments	Educational Institutions	Individuals[1]	Municipalities	Businesses	Other[2]	Total
National Assembly	114.0	-	-	-	-	-	0.1	**114.1**
Persons Appointed by the National Assembly	63.8	-	-	-	-	-	2.8	**66.6**
Affaires municipales et Régions	73.6	0.6	20.4	156.4	1,186.5	6.7	340.2	**1,784.4**
Agriculture, Pêcheries et Alimentation	179.7	-	4.3	-	-	440.9	78.1	**703.0**
Conseil du trésor et Administration gouvernementale	613.0	1.5	20.4	-	-	-	0.2	**635.1**
Conseil exécutif	96.6	-	1.3	-	62.5	0.1	174.7	**335.2**
Culture, Communications et Condition féminine	78.5	-	2.1	13.5	61.2	47.9	446.5	**649.7**
Développement durable, Environnement et Parcs	160.0	-	-	-	13.0	-	27.9	**200.9**
Développement économique, Innovation et Exportation	192.8	62.3	89.0	29.5	14.6	182.1	220.1	**790.4**
Éducation, Loisir et Sport	173.3	2.6	13,270.5	407.2	1.4	-	129.0	**13,984.0**
Emploi et Solidarité sociale	481.4	-	96.9	3,168.7	-	101.4	296.9	**4,145.3**
Famille et Aînés	83.1	-	-	51.5	2.5	343.6	1,460.9	**1,941.6**
Finances	145.3	-	-	-	-	-	17.9	**163.2**
Immigration et Communautés culturelles	235.0	-	-	13.3	2.3	-	19.7	**270.3**
Justice	444.4	-	-	128.6	-	-	93.2	**666.2**
Relations internationales	86.4	-	0.9	1.2	-	-	36.8	**125.3**
Ressources naturelles et Faune	454.4	-	0.3	-	10.2	76.7	12.5	**554.1**
Revenu	936.8	-	-	-	-	-	0.1	**936.9**
Santé et Services sociaux	145.4	17,479.1	-	6,961.2	12.8	147.2	723.2	**25,468.9**
Sécurité publique	974.4	-	-	1.5	47.2	-	9.8	**1,032.9**
Services gouvernementaux	93.7	-	-	-	3.0	-	3.3	**100.0**
Tourisme	29.2	-	-	-	-	5.2	106.3	**140.7**
Transports	1 792.4	-	0.8	17.6	362.1	26.3	146.0	**2,345.2**
Travail	25.0	-	-	-	-	-	7.7	**32.7**
Anticipated lapsed appropriations	-	-	-	-	-	-	(150.0)	**(150.0)**
Appropriations carried over in 2009-2010	-	-	-	-	-	-	(88.8)	**(88.8)**
Program Spending	**7,672.2**	**17,546.1**	**13,506.9**	**10,950.2**	**1,779.3**	**1,378.1**	**4,115.1**	**56,947.9**

[1] Including assistance to individuals and health professionals.

[2] Including non-profit organizations, government corporations and agencies, anticipated lapsed appropriations and appropriations carried over in 2009-2010.

CHAPTER 4
PUBLIC SERVICE STAFF LEVEL

IN BRIEF

In four years, the public service staff level has declined by 4,538 FTEs, which is 162 FTEs ahead of the reduction target of 4,376 FTEs. This decline represents 6.0% of the public service staff level.

The size of government will continue to be reduced over the next few years. By the end of 2009-2010, the size of government should thus have been reduced by 7,230 FTEs, which is approximately 10.0% of the government staff level. Half of the target reduction in the size of government, which was set at 20.0% by 2013-2014, will then have been achieved.

The public service staff level is defined in Appendix 4.1.

1. TOWARDS SMALLER GOVERNMENT

2007-2008 RESULTS

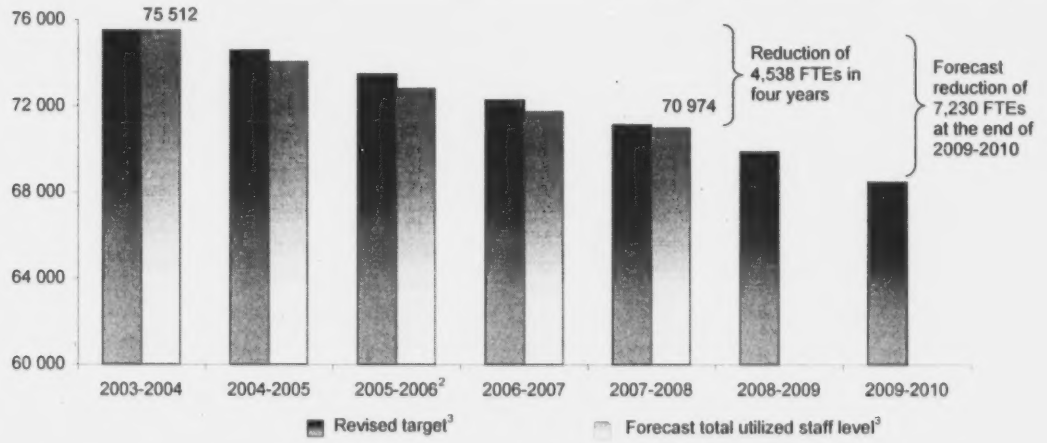
In 2007-2008, the government continued not to replace 50.0% of retirees, as announced in its 2004-2007 Modernization Plan and the 2004-2007 Human Resources Management Plan.

The reduction achieved in the first four years of the implementation of the plan to reduce the size of government was 4,538 FTEs, or 6.0% of the staff level of the public service sector, which is 162 FTEs ahead of the objective of 4,376 FTEs.

By the end of the 2009-2010 fiscal year, the size of government would thus have been reduced by 7,230 FTEs, which is 10.0% of the government's staff level. Half of the 20.0% reduction target by 2013-2014 will then have been achieved.

The forecast staff level reduction for the 2008-2009 fiscal year is 1,280 FTEs.

Evolution of the Staff Level Utilized[1]
(FTEs utilized)



[1] Detailed tables presented in Appendices 4.2 and 4.3 include the utilized staff level over the past ten fiscal years compared to the total staff level forecast.

[2] This staff level excludes the impact of the strike days that occurred during the 2005-2006 fiscal year.

[3] Data adjusted to take into account amendments to the collective agreements, integration of employees of the Ville de Montréal into the Emploi-Québec network and exclusion of regular personnel on early retirement from the forecast total utilized staff level.

2. VARIATIONS IN THE AUTHORIZED STAFF LEVEL ENVELOPE

Each fiscal year, the Conseil du trésor determines an authorized staff level envelope for each department and budget-funded agency including, as necessary, special funds, as well as for extrabudgetary agencies and those performing fiduciary activities with personnel subject to the Public Service Act (R.S.Q., c. F-3.1.1).

DEPARTMENTS AND AGENCIES APPEARING IN THE 2008-2009 EXPENDITURE BUDGET

When the 2007-2008 Expenditure Budget was tabled, the total staff level envelope forecast for departments and agencies for the 2007-2008 fiscal year was 55,883 FTEs. Over the 2007-2008 fiscal year, this envelope has been adjusted downwards by 490 FTEs due mainly to:

- A reduction of 201 FTEs at the Ministère de la Justice, mainly due to the transfer to Services Québec of 177 FTEs regarding responsibilities previously exercised by the Civil Status Fund;
- A decrease of 181 FTEs at the Ministère de l'Emploi et de la Solidarité sociale, essentially resulting from a transfer of 435 FTEs to the Centre de services partagés du Québec in order to consolidate information technology services and an addition of 277 FTEs resulting from the integration of employees of the Ville de Montréal into the Emploi-Québec network;
- A decrease of 161 FTEs at the Ministère des Ressources naturelles et de la Faune, mainly due to the transfer of 102 FTEs from the Land Information Fund's registry offices to Services Québec;
- An addition of 52 FTEs at the Ministère de la Sécurité publique for the implementation of measures related to the Anastasia bill on cybersurveillance and firearms control.

The envelope forecast for 2008-2009 is 54,362 FTEs, a reduction of 1,031 FTEs versus 2007-2008, mainly due to the non-replacement of one out of every two retirees on average in 2007-2008.

Variation in the Authorized Staff Level Envelope for Departments and Agencies Appearing in the 2008-2009 Expenditure Budget[1, 2]
(FTEs)

Total staff level envelope forecast in the 2007-2008 Expenditure Budget	55,883
LESS: Adjustments during the fiscal year	(490)
2007-2008 total staff level appearing in the 2008-2009 Expenditure Budget	55,393
LESS: Retirements in 2007-2008 and other variations	(1,031)
Total Staff Level Envelope Forecast in 2008-2009	**54,362**

[1] The breakdown by portfolio is presented in Appendix 4.4.

[2] These figures are presented in accordance with the 2008-2009 budget structure.

EXTRABUDGETARY AGENCIES AND THOSE PERFORMING FIDUCIARY ACTIVITIES WITH PERSONNEL SUBJECT TO THE PUBLIC SERVICE ACT

Since the beginning of the 2007-2008 fiscal year, the total staff level envelope forecast for extrabudgetary agencies and those performing fiduciary activities with personnel subject to the Public Service Act increased by 468 FTEs overall.

The continuation of the consolidation of activities within the Centre de services partagés du Québec and Services Québec largely explains a recognized increase of 698 FTEs offset by a reduction totaling 230 FTEs resulting from the non-replacement of one out of every two retirees on average in 2007-2008.

Variation in the Authorized Staff Level Envelope for Extrabudgetary Agencies and Those Performing Fiduciary Activities with Personnel Subject to the Public Service Act[1, 2]
(FTEs)

Total staff level envelope forecast for extrabudgetary agencies and those performing fiduciary activities when the 2007-2008 Expenditure Budget was tabled		15,349
PLUS:	Variation during the fiscal year	698
LESS:	Retirements in 2007-2008	(230)
		468
Total Staff Level Envelope Forecast in 2008-2009[3]		**15,817**

[1] The breakdown by agency is presented in Appendix 4.5.

[2] These figures are presented in accordance with the 2008-2009 budget structure.

[3] This figure is an estimate.

APPENDIX 4.1

PUBLIC SERVICE STAFF LEVEL

The public service staff level comprises the personnel working for government departments and agencies, including those performing fiduciary activities, subject to the Public Service Act.

For certain budget-funded agencies, it also includes personnel not subject to the Public Service Act (R.S.Q., c. F-3.1.1), such as Sûreté du Québec police officers, judges, criminal and penal prosecuting attorneys, as well as personnel of the Commission des droits de la personne et des droits de la jeunesse, the Conseil des services essentiels and the Public Protector.

This staff level does not include students, interns and regular personnel on early retirement.

Breakdown of the Public Service Staff Level Utilized in 2007-2008[1]
(FTEs utilized)

	Personnel Subject to the Public Service Act	Personnel not Subject to the Public Service Act	**Total**
Departments and budget-funded agencies[2]	49,204	6,547	**55,751**
Extrabudgetary agencies and those performing fiduciary activities	15,223	-	**15,223**
Total	**64,427**	**6,547**	**70,974**

[1] The data have been adjusted to take into account the exclusion of regular personnel on early retirement from the total utilized staff level.

[2] The utilized staff level for departments and budget-funded agencies includes the special funds and the GST Administration Account of the Ministère du Revenu.

APPENDIX 4.2

Evolution of the Staff Level of Departments and Agencies Appearing in the 2008-2009 Expenditure Budget[1]

(FTEs)

	Total Authorized Staff Level Forecast[2]		Total Utilized Staff Level Forecast[3]	
	Level	Variation	Level	Variation
1997-1998	52,082	-	50,347	-
1998-1999	52,874	792	52,164	1,817
1999-2000	52,916	42	52,580	416
2000-2001	53,848	932	53,181	601
2001-2002[4]	54,752	904	54,878	1,697
2002-2003[4]	55,745	993	58,366	3,488
2003-2004[4]	56,961	1,216	59,298	932
2004-2005[4]	56,849	(112)	57,736	(1,562)
2005-2006	57,074	225	56,718[5]	(1,018)
2006-2007	56,047	(1,027)	55,644	(1,074)
2007-2008	55,393[6]	(654)	54,882	(762)

[1] These figures are presented in accordance with the 2008-2009 budget structure.

[2] The total authorized staff level forecast has been adjusted to account for the integration of employees of the Ville de Montréal into the Emploi-Québec network. The total authorized staff level forecast does not take into account the addition of non-recurring staff authorized during the fiscal year.

[3] The data are adjusted to take into account amendments to the collective agreements, integration of employees of the Ville de Montréal into the Emploi-Québec network and exclusion of regular personnel on early retirement from the total utilized staff level.

[4] The difference between the total utilized staff level forecast and the total authorized staff level forecast is mainly due to management agreements and the use of leeway.

[5] This staff level excludes the impact of the strike days that occurred during the 2005-2006 fiscal year.

[6] The total authorized staff level forecast reflects the 2007-2008 comparative staff level appearing in Volumes I and II of the 2008-2009 Expenditure Budget.

APPENDIX 4.3

Evolution of the Staff Level of Extrabudgetary Agencies and Those Performing Fiduciary Activities with Personnel Subject to the Public Service Act[1]

(FTEs)

	Total Authorized Staff Level Forecast[2]		Total Utilized Staff Level Forecast[3]	
	Level	Variation	Level	Variation
1997-1998	13,650	-	13,512	-
1998-1999	13,624	(26)	13,650	138
1999-2000[4]	14,018	394	14,229	579
2000-2001[4]	14,281	263	14,636	407
2001-2002[4]	14,416	135	14,981	345
2002-2003[4]	15,171	755	15,532	551
2003-2004[4]	15,730	559	16,214	682
2004-2005[4]	16,026	296	16,241	27
2005-2006[4]	16,029	3	16,028[5]	(213)
2006-2007[4]	16,005	(24)	16,024	(4)
2007-2008	16,190[6]	185	16,092	68

[1] These figures are presented in accordance with the 2008-2009 budget structure.

[2] The total authorized staff level forecast does not take into account the addition of non-recurring staff authorized during the fiscal year.

[3] The data are adjusted to take into account amendments to the collective agreements and exclusion of regular personnel on early retirement from the total utilized staff level.

[4] The difference between the total utilized staff level and the total authorized staff level forecast is mainly due to management agreements, the use of leeway and the establishment of autonomous service units.

[5] This staff level excludes the impact of the strike days that occurred during the 2005-2006 fiscal year.

[6] This level reflects the total staff level forecast when the 2007-2008 Expenditure Budget was tabled, adjusted by staff level transfers totaling 841 FTEs to the Centre de services partagés du Québec and to Services Québec.

APPENDIX 4.4

Variation in the Authorized Staff Level Envelope for Departments and Agencies Appearing in the 2008-2009 Expenditure Budget[1]

(FTEs)

	2007-2008 Expenditure Budget[2]	Variation	2007-2008 Comparative Staff Level[2]	Retirements in 2007-2008	Other Variation	2008-2009 Expenditure Budget[3]
National Assembly	624	(1)	623	-	-	**623**
Persons Appointed by the National Assembly	615	23	638	-	-	**638**
Affaires municipales et Régions	783	(37)	746	(20)	-	**726**
Agriculture, Pêcheries et Alimentation	2,082	-	2,082	(61)	-	**2,021**
Conseil du trésor et Administration gouvernementale	473	(2)	471	(9)	-	**462**
Conseil exécutif	696	(1)	695	(17)	1	**679**
Culture, Communications et Condition féminine	745	-	745	(12)	-	**733**
Développement durable, Environnement et Parcs	1,781	1	1,782	(30)	-	**1,752**
Développement économique, Innovation et Exportation	902	(1)	901	(24)	-	**877**
Éducation, Loisir et Sport	1,415	(4)	1,411	(27)	-	**1,384**
Emploi et Solidarité sociale	6,215	(181)	6,034	(157)	-	**5,877**
Famille et Aînés	1,025	18	1,043	(17)	-	**1,026**
Finances	770	(5)	765	(9)	-	**756**
Immigration et Communautés culturelles	969	-	969	(19)	-	**950**
Justice	3,969	(201)	3,768	(77)	12	**3,703**
Relations internationales	581	4	585	(9)	-	**576**
Ressources naturelles et Faune	4,258	(161)	4,097	(95)	(7)	**3,995**
Revenu	8,725	1	8,726	(130)	(45)	**8,551**
Santé et Services sociaux	967	2	969	(24)	-	**945**
Sécurité publique	11,437	52	11,489	(74)	4	**11,419**
Services gouvernementaux	305	1	306	(6)	-	**300**
Tourisme	326	-	326	(8)	-	**318**
Transports	5,988	2	5,990	(163)	(3)	**5,824**
Travail	232	-	232	(5)	-	**227**
TOTAL	**55,883**	**(490)**	**55,393**	**(993)**	**(38)**	**54,362**

[1] The staff level includes the special funds and the GST Administration Account of the Ministère du Revenu.

[2] These figures are presented in accordance with the 2008-2009 budget structure.

[3] Other adjustments will be made to the authorized staff level for departments and agencies during 2008-2009 to fully reflect the staff level reduction target.

APPENDIX 4.5

Variation in the Authorized Staff Level Envelope for Extrabudgetary Agencies and Those Performing Fiduciary Activities with Personnel Subject to the Public Service Act

(FTEs)

	UponTabling of the 2007-2008 Expenditure Budget[1]	Retirements in 2007-2008	Other Variation	**Upon Tabling of the 2008-2009 Expenditure Budget**
Affaires municipales et Régions				
Société d'habitation du Québec	356	(9)	-	**347**
Agriculture, Pêcheries et Alimentation				
Financière agricole du Québec	638	(9)	-	**629**
Conseil du trésor et Administration gouvernementale				
Commission administrative des régimes de retraite et d'assurances (CARRA)[2, 3]	515	-	80	**595**
Culture, Communications et Condition féminine				
Régie du cinéma	49	(1)	-	**48**
Éducation, Loisir et Sport				
Institut de tourisme et d'hôtellerie du Québec	231	(3)	-	**228**
Emploi et Solidarité sociale				
Conseil de gestion de l'assurance parentale[3]	13	-	3	**16**
Régie des rentes du Québec[3]	1,153	(28)	-	**1,125**
Finances				
Bureau de décision et de révision en valeurs mobilières	15	-	-	**15**
Institut de la statistique du Québec	240	(8)	-	**232**
Justice				
Office des professions du Québec	39	(1)	-	**38**
Tribunal administratif du Québec	265	(7)	-	**258**
Santé et Services sociaux				
Régie de l'assurance maladie du Québec	1,465	(35)	(87)	**1,343**
Services gouvernementaux				
Centre de services partagés du Québec	1,239	(29)	401	**1,611**
Services Québec	504	(13)	277	**768**
Transports				
Société de l'assurance automobile du Québec	3,206	(59)	-	**3,147**
Travail				
Commissaire de l'industrie de la construction	11	-	-	**11**
Commission de la santé et de la sécurité du travail (CSST)[2, 3]	3,920	-	10	**3,930**
Commission des lésions professionnelles	433	(8)	-	**425**
Commission des normes du travail	523	(10)	-	**513**
Commission des relations du travail	125	(3)	-	**122**
Régie du bâtiment du Québec	409	(7)	14	**416**
TOTAL	**15,349**	**(230)**	**698**	**15,817**

[1] These figures are presented in accordance with the 2008-2009 budget structure.

[2] The total staff level envelope forecast for CARRA and the CSST in 2008-2009 reflects the total utilized staff level in 2007-2008.

[3] Agencies performing fiduciary activities.

CHAPTER 5
FORECAST PUBLIC INVESTMENTS IN FIXED ASSETS IN 2008-2009

IN BRIEF

In October 2007, the Gouvernement du Québec announced the implementation of the Québec Infrastructures Plan. This plan is a first step in the drawing up of five-year investment plans.

The 2007-2012 Québec Infrastructures Plan will result in investments of $29,659.7 million, of which:

- Nearly 80.0%, or $23,385.8 million, will be allocated to asset maintenance;
  - Of this amount, $5,531.6 million will be allocated to maintenance deficits, which are scheduled for elimination over a period of 15 years;
- Over 20.0%, or $6,273.9 million, will be allocated to infrastructure improvement and replacement.

Added to this will be investments of $7,622.1 million for the completion of projects already announced, such as:

- Autoroutes 25, 30 and 50 and Highway 73/175;
- Public transportation projects, including the Northeast Corridor commuter train in the Montréal region and the Rapibus project of the Société de transport de l'Outaouais;
- Reconditioning of emergency, radio-oncology and cardiology rooms and addition of beds in residential and long-term care centres.

Moreover, the government takeover of municipal bridge management for the network of municipalities with a population of 100,000 or less will require additional investments of $442.3 million over a period of five years.

Overall, the forecast investments in the Québec Infrastructures Plan, those forecast for completion of projects already announced and those related to the takeover of responsibility for municipal bridge management will amount to $37,724.1 million during the 2007-2012 period.

For the 2008-2009 fiscal year, the forecast investments in the Québec Infrastructures Plan will be $5,955.9 million for asset maintenance and for public infrastructure improvement and replacement. These investments include $1,359.3 million for elimination of the maintenance deficit.

$1,784.5 million in investments is added for the completion of projects already forecast, as well as $1,240.3 million in investments of the departments and budget-funded agencies, extrabudgetary agencies and special funds.

In 2008-2009, total public investments will be $8,980.7 million, an increase of nearly $2,096.0 million over last year.

To ensure that priority is given to infrastructure maintenance and renewal, the National Assembly adopted the Act to promote the maintenance and renewal of public infrastructures (2007, c. 38) on December 18, 2007. The purpose of this Act is to ensure that government investments in public infrastructures are made in accordance with best management practices.

1. FORECAST TOTAL PUBLIC INVESTMENTS IN 2008-2009

Forecast total public investments in 2008-2009 include:

- The investments of the Québec Infrastructures Plan (PQI), the objectives of which are presented in Appendix 5.1, namely:
  - The road network, carried out by the Road Network Preservation and Improvement Fund;
  - Public transportation, including the investments of the Agence métropolitaine de transport (AMT) funded by the Ministère des Transports (MTQ);
  - The health and social services network;
  - Education networks;
  - Cultural institutions and government cultural corporations and agencies;
  - Municipalities;
  - Public housing produced by the Société d'habitation du Québec (SHQ);
  - The research sector;
  - Detention centres, police stations and courthouses, which the Société immobilière du Québec (SIQ) is building and maintaining on behalf of the Ministère de la Sécurité publique and the Ministère de la Justice.
- Investments of extrabudgetary agencies[1];
- Investments of departments and budget-funded agencies[2];
- Investments of special funds.

[1] Excluding the investments of the Corporation d'hébergement du Québec (CHQ), which are included in the Québec Infrastructures Plan for the health and social services sector.

[2] Excluding the investments of the Ministère de l'Agriculture, des Pêcheries et de l'Alimentation (MAPAQ), which are included in the Québec Infrastructures Plan and in which the sums associated with the Institut de technologie agroalimentaire and research centres are added to the envelopes of the education and research sectors.

BREAKDOWN OF PUBLIC INVESTMENTS IN 2008-2009

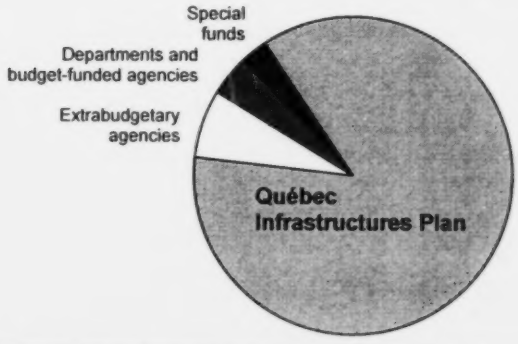
In 2008-2009, the total forecast public investments are $8,980.7 million, up $2,096.0 million from 2007-2008, an increase of 30.4%.

> The forecast investments under the Québec Infrastructures Plan[1] are $7,740.4 million, including $1,784.5 million in investments for project completion, which corresponds to 86.2% of the total investments.

> The $1,240.3 million balance of the investments is allocated among:

- Extrabudgetary agencies[2] $625.5 million;
- Investments of departments and budget-funded agencies[3] $371.3 million;
- Investments of special funds[4] $243.5 million.

Breakdown of Forecast Public Investments in 2008-2009
(government contribution only)



	$M	%
Québec Infrastructures Plan[1]	7,740.4	86.2
Extrabudgetary agencies[2]	625.5	7.0
Departments and budget-funded agencies[3]	371.3	4.1
Special funds[4]	243.5	2.7
Total	**8,980.7**	**100.0**

[1] Including $100.0 million attributable to the government takeover of responsibility for municipal bridge management in municipalities with a population of 100,000 or less.

[2] Including, in particular, those of the Centre de services partagés du Québec (CSPQ), the Société des traversiers du Québec (STQ) and the Société des établissements de plein air du Québec (SÉPAQ) and excluding the AMT's investments funded by the MTQ, government cultural corporations and agencies, the SIQ, the SHQ and the CHQ, which are included in the Québec Infrastructures Plan.

[3] Excluding the $10.5 million of investments of the MAPAQ, which are included in the Québec Infrastructures Plan.

[4] Excluding the investments of the Road Network Preservation and Improvement Fund, which are included in the Québec Infrastructures Plan.

ALLOCATION OF PUBLIC INVESTMENTS BY CATEGORY

The $2,096.0 million increase in investments between 2007-2008 and 2008-2009 is mainly due to the forecast investments in the Québec Infrastructures Plan. Its investments of $5,955.9 million in 2008-2009 are composed of:

> $4,946.4 million for asset maintenance, which corresponds to an increase of $1,664.7 million from 2007-2008. This amount includes $1,359.3 million for elimination of the maintenance deficit;

> $1,009.5 million for asset improvement and replacement, representing $117.9 million more than in 2007-2008.

$1,784.5 million in investments is added for the completion of projects already announced and another $1,240.3 million on the part of departments and budget-funded agencies, extrabudgetary agencies and special funds not included in the Québec Infrastructures Plan.

Evolution of Public Investments in Fixed Assets
(government contribution only, millions of dollars)

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Preservation of fixed assets	1,571.8	2,012.9	2,056.2	3,255.1[1]	3,587.1[1]
Elimination of the maintenance deficit	-	-	-	26.6	1,359.3
Subtotal asset maintenance	1,571.8	2,012.9	2,056.2	3,281.7	4,946.4
Improvement and replacement[2]	-	-	-	891.6	1,009.5
Subtotal: Québec Infrastructures Plan	1,571.8	2,012.9	2,056.2	4,173.3	5,955.9
Project completion[2]	2,001.8	2,107.7	2,210.6	1,884.1	1,784.5
Departments, budget-funded and extrabudgetary agencies[3] and special funds[4]	849.8	811.3	841.5	827.3	1,240.3
Total	**4,423.4**	**4,931.9**	**5,108.3**	**6,884.7**	**8,980.7**

[1] Including the government takeover of responsibility for municipal bridge management in municipalities with a population of 100,000 or less.

[2] Development projects and the improvement and replacement projects carried out in the years 2004-2005 to 2006-2007 are included under the project completion category.

[3] The AMT's investments funded by the MTQ, government cultural corporations and agencies, the SHQ, the CHQ and the SIQ are excluded from this heading and are integrated into the asset maintenance, improvement and replacement, and project completion categories.

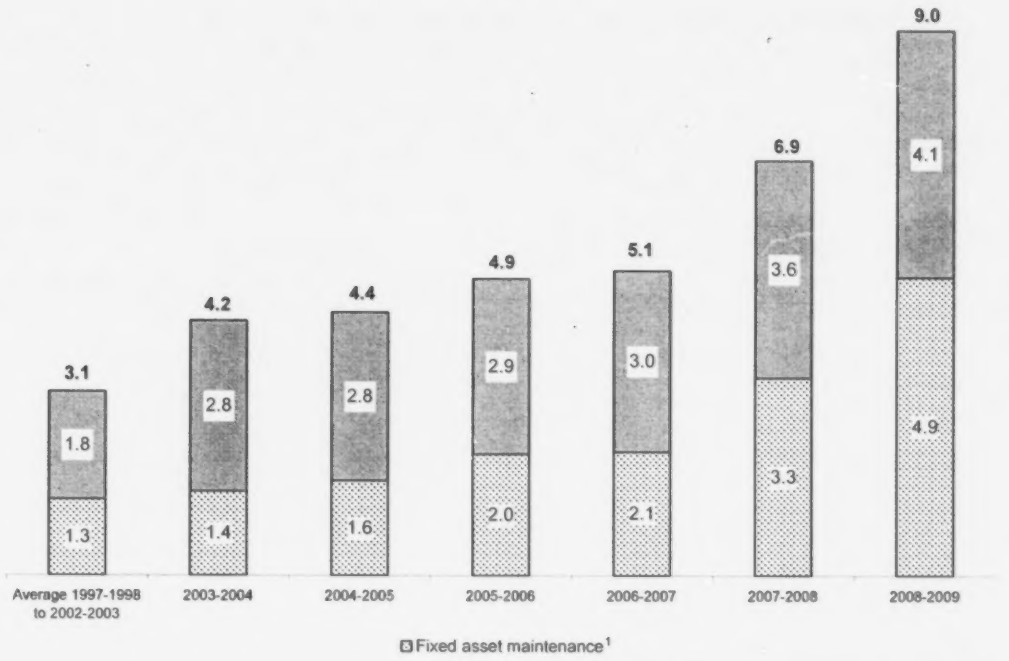
[4] This category excludes the investments of the Road Network Preservation and Improvement Fund, which are integrated into the asset maintenance, improvement and replacement, and project completion categories.

EVOLUTION OF PUBLIC INVESTMENTS IN FIXED ASSETS

In 2008-2009 total public investments amount to $8,980.7 million, nearly triple the average annual investment level of $3,059.5 million between 1997-1998 and 2002-2003.

For asset maintenance, the investments are $4,946.4 million in 2008-2009, nearly four times the average annual investments for the period between 1997-1998 and 2002-2003.

Evolution of Public Investments in Fixed Assets
(government contribution, billions of dollars)



[1] Fixed asset maintenance includes elimination of the maintenance deficit starting in 2007-2008.

2. FORECAST INVESTMENTS IN THE QUÉBEC INFRASTRUCTURES PLAN FOR 2008-2009

PRIORITY TO ASSET MAINTENANCE

In 2008-2009, the government will continue its efforts to ensure maintenance and renewal of public infrastructures, putting special emphasis on elimination of the maintenance deficit.

The forecast investments in asset maintenance are $4,946.4 million, up 50.7% from 2007-2008. Of this amount, $1,359.3 million will be allocated to elimination of the maintenance deficit.

The asset maintenance envelope includes in particular $1,874.8 million for road network preservation and improvement, $1,060.9 million for the education networks and $917.4 million for the health and social services network.

Evolution of Asset Maintenance Investments by Sector in the Québec Infrastructures Plan
(government contribution only, millions of dollars)

	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009
Road network[1]	748.7	931.2	866.1	1,163.1	1,874.8
Public transportation	46.2	43.4	44.9	338.4	389.6
Health	323.4	409.2	458.5	630.5	917.4
Education	410.9	556.5	606.5	820.9	1,060.9
Culture	10.0	32.3	32.3	89.0	154.8
Municipal infrastructures	-	-	-	179.0	428.9
Public housing	23.1	30.0	35.1	36.8	92.1
Research	-	0.6	-	0.1	4.0
Justice and public safety	9.5	9.7	12.8	23.9	23.9
Total	**1,571.8**	**2,012.9**	**2,056.2**	**3,281.7**	**4,946.4**
Growth	198.9	441.1	43.3	1,255.5	1,664.7
Growth (%)	14.5	28.1	2.2	59.6	50.7

[1] Including additional investments of $30.0 million in 2007-2008 and $100.0 million in 2008-2009 following the government takeover of responsibility for municipal bridge management in municipalities with a population of 100,000 or less.

INVESTMENTS BY SECTOR

The forecast investments in the Québec Infrastructures Plan are funded by long-term borrowing by the entities concerned. Essentially, the government's contribution takes the form of a total or partial takeover of their debt service. However, in the case of courthouses, police stations and detention centres, the government contribution translates into rents paid to the Société immobilière du Québec.

Road network

The government has made a major adjustment in the budget allocated to the road network. In October 2007, the government announced an investment envelope of $13,771.3 million by 2011-2012, or about $2,754.3 million per year on average, which corresponds to nearly triple what was invested over the previous ten years. Nearly 65.0% of this envelope is earmarked for the preservation and improvement of the road network.

This envelope includes the government takeover of municipal bridge management in the network of municipalities with a population of 100,000 or less, which will require $442.3 million of additional investments over five years.

The total forecast investments of the Road Network Preservation and Improvement Fund in 2008-2009 are $2,728.0 million compared to $1,730.0 million in 2007-2008, an increase of $998.0 million.

Envelopes totalling $1,874.8 million are forecast for asset maintenance and elimination of the roadway and structure maintenance deficit. For the continuation of development projects, there is in particular $416.1 million for work on Highway 175 and on Autoroutes 25, 30 and 50.

Public transportation

In 2008-2009, the forecast investments are $605.2 million, compared to $502.8 million in 2007-2008, an increase of $102.4 million. In particular, the government is investing $63.8 million through the Agence métropolitaine de transport to put the Northeast Corridor commuter train into service in the Montreal region and $45.0 million for the Rapibus project in Outaouais.

The Société de financement des infrastructures locales du Québec (SoFIL) will finance $341.0 million of additional investments in 2008-2009.

Added to these investments is $130.0 million from the Green Fund, which will be available in 2008-2009 to carry out new programs for improving public transportation services.

Health

In 2008-2009, the aggregate investment forecast in the health and social services sector is $1,656.5 million. Additional investments for the preservation of fixed assets bring them up to $917.4 million in 2008-2009, an increase of 45.5% over 2007-2008.

For improvement and replacement projects, investments are forecast for the Centre hospitalier universitaire de Montréal, the McGill University Health Centre and the Centre hospitalier universitaire de Ste-Justine.

Education

The forecast investments in this sector are $1,243.6 million in 2008-2009, compared to $1,215.8 million in 2007-2008. This $27.8 million increase is mainly due to the emphasis on asset maintenance. This type of investment will account for $1,060.9 million, 85.3% of the total envelope.

A $39.4 million envelope is allocated to project completion, including $10.0 million for construction work on Concordia University's John Molson School of Business.

Culture

Forecast investments in 2008-2009 are estimated at $190.8 million. An amount of $134.4 million is invested in cultural facilities, the building heritage and religious heritage, including $113.2 million in asset management. Government cultural corporations are realizing investments of $56.4 million, including $41.6 million for maintenance of their assets.

For asset maintenance, the investments allocated to the book and reading policy remains steady at $15.0 million per year.

Municipal infrastructures

In 2008-2009, forecast investments are $743.2 million compared to $615.3 million in 2007-2008. Of this amount, $621.1 million is forecast to carry out work relating to municipal water infrastructures.

The Société de financement des infrastructures locales du Québec will contribute $262.3 million to finance these investments in 2008-2009.

Public housing

In 2008-2009, forecast investments in this sector are $352.5 million. This is a 92.9% increase over the $182.7 million invested in 2007-2008.

Nearly 30% of the forecast amount is allocated to the pursuit of the Accès Logis Québec program, which favours the development of social and community housing for low-income or modest-income households, or for clients in difficulty who have special needs.

An amount of $92.1 million is forecast for modernization and major renovations of low-cost housing (HLMs).

Research infrastructures

Forecast investments in 2008-2009 total $99.2 million. This mainly involves disbursements arising from the announcement of the Québec Research and Innovation Strategy, which is intended to support the Research Assistance Program and projects co-funded with the Canada Foundation for Innovation.

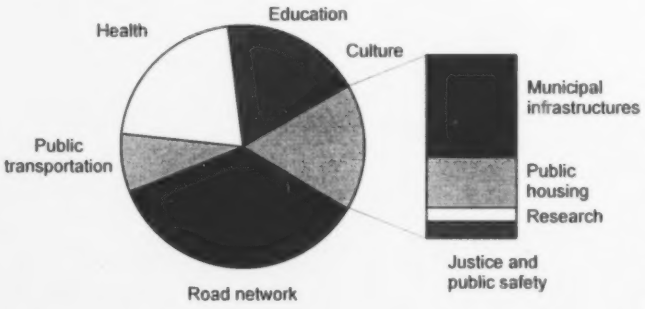
Initially, this strategy forecast an investment of $420.0 million over three years. Under the Québec Infrastructures Plan it has been extended for two additional years, up to 2011-2012, for a total of $700.0 million over a five-year period.

Justice and public safety

In 2008-2009, the forecast investments of the Société immobilière du Québec in this sector are $121.4 million. This is a $31.0-million increase over 2007-2008.

An amount of $12.6 million is allocated for the construction of a police headquarters in Mascouche and $10.7 million for construction of police stations in Victoriaville, Ste-Agathe, Lachute, Sorel-Tracy and Radisson. A $5.0 million investment is also allocated for renovation work so that the detention centre in Percé can be re-opened.

Forecast Public investments by Sector in the Québec Infrastructures Plan in 2008-2009
(government contribution only)



	$M	%
Road network	2,728.0[1]	35.2
Public transportation	605.2	7.8
Health	1,656.5	21.4
Education	1,243.6	16.1
Culture	190.8	2.5
Municipal infrastructures	743.2	9.6
Public housing	352.5	4.6
Research	99.2	1.3
Justice and public safety	121.4	1.5
Total	**7,740.4**	**100.0**

[1] Including $100.0 million attributable to the government takeover of responsibility for municipal bridge management in municipalities with a population of 100,000 or less.

Evolution of Forecast Public Investments by Sector in the Québec Infrastructures Plan

(government contribution only, millions of dollars)

	Forecast Disbursements 2008-2009	Probable Disbursements 2007-2008	Variation
Road network			
Preservation of fixed assets	1,221.2	1,133.1	88.1
Elimination of the maintenance deficit	553.6	-	553.6
Municipal bridges	100.0	30.0	70.0
Subtotal: Asset maintenance	1,874.8	1,163.1	711.7
Improvement and replacement	129.2	31.8	97.4
Project completion	724.0	535.1	188.9
	2,728.0	1,730.0	998.0
Public transportation			
Preservation of fixed assets	286.8	311.8	(25.0)
Elimination of the maintenance deficit	102.8	26.6	76.2
Subtotal: Asset maintenance	389.6	338.4	51.2
Improvement and replacement	48.8	13.6	35.2
Project completion	166.8	150.8	16.0
	605.2	502.8	102.4
Health			
Preservation of fixed assets	715.3	630.5	84.8
Elimination of the maintenance deficit	202.1	-	202.1
Subtotal: Asset maintenance	917.4	630.5	286.9
Improvement and replacement	316.4	143.6	172.8
Project completion	422.7	648.8	(226.1)
	1,656.5	1,422.9	233.6
Education			
Preservation of fixed assets	840.9	820.9	20.0
Elimination of the maintenance deficit	220.0	-	220.0
Subtotal: Asset maintenance	1,060.9	820.9	240.0
Improvement and replacement	143.3	239.8	(96.5)
Project completion	39.4	155.1	(115.7)
	1,243.6	1,215.8	27.8
Culture			
Preservation of fixed assets	110.7	89.0	21.7
Elimination of the maintenance deficit	44.1	-	44.1
Subtotal: Asset maintenance	154.8	89.0	65.8
Project completion	36.0	25.6	10.4
	190.8	114.6	76.2

Evolution of Forecast Public Investments by Sector in the Québec Infrastructures Plan (continued)
(government contribution only, millions of dollars)

	Forecast Disbursements 2008-2009	Probable Disbursements 2007-2008	Variation
Municipal infrastructures			
Preservation of fixed assets	234.2	179.0	55.2
Elimination of the maintenance deficit	194.7	-	194.7
Subtotal: Asset maintenance	428.9	179.0	249.9
Improvement and replacement	274.3	396.3	(122.0)
Project completion	40.0	40.0	-
	743.2	615.3	127.9
Public housing			
Preservation of fixed assets	50.1	36.8	13.3
Elimination of the maintenance deficit	42.0	-	42.0
Subtotal: Asset maintenance	92.1	36.8	55.3
Project completion	260.4	145.9	114.5
	352.5	182.7	169.8
Research			
Preservation of fixed assets	4.0	0.1	3.9
Project completion	95.2	182.8	(87.6)
	99.2	182.9	(83.7)
Justice and public safety			
Preservation of fixed assets	23.9	23.9	-
Improvement and replacement	97.5	66.5	31.0
	121.4	90.4	31.0
Total	**7,740.4**	**6,057.4**	**1,683.0**

3. PUBLIC INVESTMENTS OF EXTRABUDGETARY AGENCIES[3]

The investment forecasts of extrabudgetary agencies total $625.5 million in 2008-2009 compared to $265.5 million in 2007-2008, an increase of $360.0 million.

The growth of investments by the Centre de services partagés du Québec (CSPQ) is due to the ongoing implementation of the Stratégie d'affaires à la gestion intégrée des ressources (SAGIR), the Réseau national intégré de radiocommunications (RENIR) and the integration into the CSPQ of the activities of the Centre interministériel de services partagés of the Ministère de l'Emploi et de la Solidarité sociale.

The $68.1 million increase in the investments on behalf of departments and agencies by the Société immobilière du Québec and not included in the Québec Infrastructures Plan is due in particular to work on Édifice Louis-Philippe-Pigeon, l'Atrium, the Complexe scientifique and Édifice Marie-Guyart in Quebec City and the 600 Rue Fullum building in Montreal.

The $61.8 million growth of forecast investment of the Société des traversiers du Québec is due to the purchase of boats for the Matane/Baie-Comeau/Godbout crossing and the crossing for the Île d'Entrée at the Îles-de-la-Madeleine.

The growth of the investments of Société des établissements de plein air du Québec (SÉPAQ) is attributable to the development and upgrading work in the parks and wildlife reserves throughout the territory.

Public Investments of Extrabudgetary Agencies
(millions of dollars)

	Forecast Disbursements 2008-2009	Probable Disbursements 2007-2008	Variation
Centre de services partagés du Québec	183.9	56.6	127.3
Société immobilière du Québec[1]	74.6	6.5	68.1
Société des traversiers du Québec	69.1	7.3	61.8
Société des établissements de plein air du Québec[2]	55.8	22.8	33.0
Other agencies	242.1	172.3	69.8
Total	**625.5**	**265.5**	**360.0**

[1] SIQ's investments exclude those made on behalf of the Ministère de la Justice (courthouses) and the Ministère de la Sécurité publique (detention centres and police stations), which are included in the Québec Infrastructures Plan.

[2] Following the accounting reform, SÉPAQ's investments are integrated into extrabudgetary agencies due to the agency's change of status.

[3] Excluding the AMT's investments funded by the MTQ, government cultural corporations and agencies, the SIQ, the SHQ and the CHQ included in the Québec Infrastructures Plan.

4. PUBLIC INVESTMENTS OF DEPARTMENTS AND BUDGET-FUNDED AGENCIES

The forecast public investments of departments and budget-funded agencies are $371.3 million in 2008-2009, compared to $347.9 million in 2007-2008.

- Sécurité publique: the investments of $56.5 million are mainly due to the development of the Système intégré de radiocommunication policière (SIRP), the renewal of the automobile fleet and the Stratégie d'affaires en gestion intégrée des ressources (SAGIR);
- Transports: the $49.4 million investment budget is mainly allocated to the acquisition of material and equipment, information technology development and work related to marine and air transportation infrastructures;
- Famille et Aînés: the increase in the fixed assets budget is attributable to the implementation of the Department's computerization plan, including the major funding management project for childcare and day care centres;
- Justice: the investments of $31.1 million are mainly attributable to the development of the Système intégré d'information de justice (SIIJ);
- Ressources naturelles et Faune: the investments of $30.5 million are largely allocated to maintenance of the Department's technological infrastructure;
- The investments in fixed assets by all other departments will remain relatively stable at $167.7 million.

Public Investments of Departments and Budget-funded Agencies
(millions of dollars)

	Forecast Disbursements 2008-2009	Probable Disbursements 2007-2008	Variation
Sécurité publique	56.5	61.3	(4.8)
Transports	49.4	43.8	5.6
Famille et Aînés	36.1	16.5	19.6
Justice	31.1	23.1	8.0
Ressources naturelles et Faune	30.5	30.5	-
Other departments[1]	167.7	172.7	(5.0)
Total	**371.3**	**347.9**	**23.4**

[1] Excluding the investments of the MAPAQ, which are included in the Québec Infrastructures Plan, namely $10.5 million in 2008-2009 and $0.8 million in 2007-2008.

5. PUBLIC INVESTMENTS OF SPECIAL FUNDS

The forecast investments of the special funds, excluding those of the Road Network Preservation and Improvement Fund, total $243.5 million in 2008-2009, compared to $213.9 million in 2007-2008, a $29.6 million variation from the previous fiscal year.

- The forecast level of investments in 2008-2009 for the information technology funds of the Ministère du Revenu, the Ministère de l'Emploi et de la Solidarité sociale and the Conseil du trésor is $95.6 million. This is the same as in 2007-2008;

- The investments of the Land Information Fund are $44.2 million, up $9.0 million from 2007-2008, due to the costs of professional services related to the Québec cadastral reform and investments in information technology;

- The Police Services Fund will invest $32.5 million, particularly for the renewal and acquisition of vehicles for regional county municipality police stations and for the Système intégré de radiocommunication policière (SIRP);

- The investments of the other special funds total $71.2 million, a $7.1 million increase from 2007-2008.

Public Investments of Special Funds
(government contribution only, millions of dollars)

	Forecast Disbursements 2008-2009	Probable Disbursements 2007-2008	Variation
Information technology funds	95.6	96.6	(1.0)
Land Information Fund	44.2	35.2	9.0
Police Services Fund	32.5	18.0	14.5
Other special funds	71.2	64.1	7.1
Total	**243.5**	**213.9**	**29.6**

APPENDIX 5.1

Forecast government investments in the Québec Infrastructures Plan

In autumn 2007, the government unveiled the Québec Infrastructures Plan, which allocates the amounts needed to key sectors of interventions to ensure the sustainability of public infrastructures in Québec.

With the Québec Infrastructures Plan, the government intends to take on three fundamental issues:

- Respect intergenerational equity so as to leave quality infrastructures to future generations;
- Favour economic competitiveness, which is one of the basic conditions of harmonious and dynamic development;
- Ensure citizens' quality of life.

To ensure that the government uses the best management practices for its investments in public infrastructures, the National Assembly adopted the Act to promote the maintenance and renewal of public infrastructures (2007, c. 38) on December 18, 2007.

This Act obliges the Conseil du trésor to submit to the Government a draft multi-year capital budget for public infrastructures specifying the amounts allocated to each of the following objectives:

- Maintaining existing public infrastructures in keeping with the standards recognized for each type of infrastructure and identified by the Conseil du trésor;
- Eliminating within 15 years the maintenance deficit determined on April 1, 2008;
- Building new public infrastructures, or improving and replacing existing public infrastructures.

APPENDIX 5.1 (CONTINUED)

Investments of the 2007-2012 Québec Infrastructures Plan by Type of Investment and by Sector of Intervention

(Québec contribution, millions of dollars)

Sectors	Preservation of fixed assets				Improvement and replacement	Québec Infrastructures Plan subtotal	Project completion	Total
	Actual budget	Additional budget	Elimination of the maintenance deficit over 15 years[1]	Subtotal				
Road network[2]	5,815.5	1,122.6	2,282.2	9,220.3	1,065.6	10,285.9	3,485.4	13,771.3
Public transportation	1,028.9	94.0	437.8	1,560.7	439.7	2,000.4	535.3	2,535.7
Health	3,568.0	276.1	808.4	4,652.5	2,474.1	7,126.6	1,644.5	8,771.1
Education	4,104.4	168.3	880.0	5,152.7	442.0	5,594.7	203.7	5,798.4
Culture	393.0	145.5	176.4	714.9	-	714.9	170.1	885.0
Municipal infrastructures	-	1,171.4	778.8	1,950.2	1,200.3	3,150.5	200.0	3,350.5
Public housing	-	242.4	168.0	410.4	-	410.4	629.9	1,040.3
Research	0.5	13.9	-	14.4	-	14.4	753.2	767.6
Justice and public safety	119.5	32.5	-	152.0	652.2	804.2	-	804.2
Total	**15,029.8**	**3,266.7**	**5,531.6**	**23,828.1**	**6,273.9**	**30,102.0**	**7,622.1**	**37,724.1**

[1] In all, the cumulative maintenance deficit assumed by the government is $8.6 billion for the road network, $1.6 billion for public transportation, $3.0 billion for health, $3.3 billion for education, $0.7 billion for culture, $2.9 billion for municipal infrastructures and $0.6 billion for public housing.

[2] Including the government takeover of responsibility for municipal bridge management in municipalities with a population of 100,000 or less.

APPENDIX 5.1 (CONTINUED)

Investments of the 2007-2012 Québec Infrastructures Plan by Sector of Intervention and by Year

(Québec contribution, in millions of dollars)

Sectors	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	Total
Road network[1]	1,194.9	2,004.0	2,260.0	2,314.7	2,512.3	10,285.9
Public transportation	352.0	438.4	453.1	381.4	375.5	2,000.4
Health	774.1	1,233.8	1,730.7	2,045.8	1,342.2	7,126.6
Education	1,060.7	1,204.2	1,112.2	1,099.9	1,117.7	5,594.7
Culture	89.0	154.8	156.8	157.0	157.3	714.9
Municipal infrastructures	575.3	703.2	570.4	624.2	677.4	3,150.5
Public housing	36.8	92.1	92.8	93.8	94.9	410.4
Research	0.1	4.0	3.7	3.6	3.0	14.4
Justice and public safety	90.4	121.4	211.7	191.5	189.2	804.2
Total Plan	**4,173.3**	**5,955.9**	**6,591.4**	**6,911.9**	**6,469.5**	**30,102.0**
Project completion	1,884.1	1,784.5	1,827.5	1,147.6	978.4	7,622.1
Total	**6,057.4**	**7,740.4**	**8,418.9**	**8,059.5**	**7,447.9**	**37,724.1**

[1] Including the government takeover of responsibility for municipal bridge management in municipalities with a population of 100,000 or less.

CHAPTER 6
RESULTS OF CONSOLIDATED ENTITIES

IN BRIEF

Government budget expenditures for the fiscal year 2008-2009 amount to $63,854.9 million.

Consolidation of expenditures and revenues of special funds, extrabudgetary agencies and defined-purpose accounts has increased government expenditures by $6,147.2 million and its revenues by $6,002.2 million. Consolidation of these entities' results has a negative impact of $145.0 million on the government's financial results for the 2008-2009 fiscal year.

The accounting reform that the government introduced in December 2007 has brought health and social services agencies, public health establishments, school boards, CEGEPs and the Université du Québec and its branches into the government's reporting entity.

The net results of the health and social services and education networks, which are presented according to the modified equity accounting method, show a $150.0 million deficit in 2008-2009.

1. CONSOLIDATED GOVERNMENT EXPENDITURES

The government's consolidated expenditures total $70,152.1 million in 2008-2009. They include budgetary expenditures to which the impact of consolidating expenditures of special funds, extrabudgetary agencies and defined-purpose accounts is added. Following the accounting reform of 2007, the consolidated expenditures also include the impact of the net results of health and social services agencies, public health establishments, school boards, CEGEPs and the Université du Québec and its branches, presented in 2008-2009 according to modified equity accounting methods.

For 2008-2009, the total impact of consolidation of expenditures of consolidated entities will be $6,297.2 million, $6,147.2 million of which is for consolidation expenditures of special funds, extrabudgetary agencies and defined-purpose accounts, and a $150.0 million impact resulting from the taking over of net results of network organizations.

The government's consolidated expenditures for the 2008-2009 fiscal year are $2,869.0 million higher than those forecast for 2007-2008. The variation is mainly due to the $2,216.5 million increase in budgetary expenditures and the $877.5 million increase in consolidated expenditures of special funds, extrabudgetary agencies and defined-purpose accounts.

Consolidated Government Expenditures
(millions of dollars)

	2008-2009	2007-2008	Variation
Program Expenditures	56,947.9	54,635.4	2,312.5
Debt Service	6,907.0	7,003.0	(96.0)
Budget Expenditures	**63,854.9**	**61,638.4**	**2,216.5**
Impact of Consolidation on Expenditures[1]			
Special Funds	2,258.9	2,057.1	201.8
Extrabudgetary Agencies	3,320.1	2,743.9	576.2
Defined-purpose Accounts	568.2	468.7	99.5
	6,147.2	**5,269.7**	**877.5**
Net results – health and social services and education networks[2]	150.0	375.0	(225.0)
Total Impact of Consolidation on Expenditures	**6,297.2**	**5,644.7**	**652.5**
Consolidated Government Expenditures	**70,152.1**	**67,283.1**	**2,869.0**

[1] Expenditures after consolidation adjustments.

[2] Results from the networks show a $375.0 million deficit in 2007-2008 and a $150.0 million deficit in 2008-2009. Network results are presented according to consolidation value accounting methods. Consolidation will be done line by line starting with the 2009-2010 Expenditure Budget.

2. EVOLUTION OF FORECAST RESULTS OF CONSOLIDATED ENTITIES IN 2007-2008

Since the 2007-2008 Expenditure Budget was tabled, the forecast results before consolidation adjustments of special funds, extrabudgetary agencies and defined-purpose accounts improved by $208.9 million, going from an expected deficit of $319.1 million to an anticipated deficit of $110.2 million. Taking consolidation adjustments into account, the net results are $19.7 million lower than expected.

The forecast net results of health and social services and education networks show a $375.0 million deficit in 2007-2008. This has not been taken into account in the 2007-2008 Expenditure Budget's forecast for consolidated entities.

Including the net results of health and social services education networks, the consolidation of consolidated entities has a negative impact of $365.0 million compared to the $29.7 million surplus shown in the 2007-2008 Expenditure Budget, a variation of $394.7 million.

Evolution of Forecast Results of Consolidated Entities in 2007-2008
(millions of dollars)

	2007-2008		
	Revised Forecast	Expenditure Budget	**Variation**
Special Funds	147.3	0.4	146.9
Extrabudgetary Agencies	(194.3)	(256.4)	62.1
Defined-purpose Accounts	(63.2)	(63.1)	(0.1)
Results before Consolidation	**(110.2)**	**(319.1)**	**208.9**
Consolidation adjustments	120.2	348.8	(228.6)
	10.0	**29.7**	**(19.7)**
Net results – health and social services and education networks	(375.0)	-	(375.0)
Impact of Consolidation	**(365.0)**	**29.7**	**(394.7)**

The increase of net results of special funds, extrabudgetary agencies and defined-purpose accounts comes to $208.9 million. This increase is mainly due to the following:

- A $64.8 million increase for the Green Fund caused by discrepancies between the timeframe for depositing revenue and the implementation schedule for the "Québec and Climate Change – A Challenge for the Future action plan". This surplus will be used in the coming fiscal years for actions described in the action plan;

- A $35.1 million increase in the surplus of the Land Information Fund, mainly due to a sustainable activity level in the real estate market since the fiscal year started, which produced additional revenue. A reduction in expenditures from the original estimate is also expected with regard to professional services and remuneration;

- A $31.5 million reduction to the Financière agricole du Québec caused by record compensations in recent years, particularly due to the bovine spongiform encephalopathy (mad cow disease) crisis, the very low price for cereals and the emergence of new diseases in pigs;

- A $26.7 million increase for the Olympic Installations Board, mainly due to a $21.0 million settlement of actions and claims by or against that Board with regard to the January 18,1999 incident;

- A $24.6 million increase to the Société de financement des infrastructures locales du Québec, mainly due to postponement of some of the work;

- For defined-purpose accounts, the 2007-2008 revised forecast is similar to that shown in the 2007-2008 Expenditure Budget.

3. IMPACT OF CONSOLIDATION ON GOVERNMENT RESULTS IN 2008-2009

Gross revenues and expenditures of special funds, extrabudgetary agencies and defined-purpose accounts in 2008-2009 are $24,811.1 million and $25,069.1 million respectively before consolidation adjustments. After consolidation adjustments, their impact on the government's 2008-2009 revenues and expenditures are $6,002.2 million and $6,147.2 million respectively.

Consolidation of consolidated entities' results shows a negative impact of $295.0 million on government results in 2008-2009, compared to a negative impact of $365.0 million in 2007-2008, a variation of $70.0 million.

Impact of Consolidation on Government Results in 2008-2009
(millions of dollars)

	2008-2009			2007-2008	
	Revenues	**Expenditures**	**Results**	Probable Results	**Variation**
Special Funds	8,132.0	8,020.2	111.8	147.3	(35.5)
Extrabudgetary Agencies	15,341.6	15,669.5	(327.9)	(194.3)	(133.6)
Defined-purpose Accounts	1,337.5	1,379.4	(41.9)	(63.2)	21.3
	24,811.1	**25,069.1**	**(258.0)**	**(110.2)**	**(147.8)**
Consolidation adjustments	(18,808.9)	(18,921.9)	113.0	120.2	(7.2)
Impact of Consolidation	**6,002.2**	**6,147.2**	**(145.0)**	**10.0**	**(155.0)**
Health and social services and education networks[1]	-	150.0	(150.0)	(375.0)	225.0
Total Impact of Consolidation	**6,002.2**	**6,297.2**	**(295.0)**	**(365.0)**	**70.0**

[1] Results from the networks show a $375.0 million deficit in 2007-2008 and a $150.0 million deficit in 2008-2009. Network results are presented according to consolidation value accounting methods. Consolidation will be done line by line starting with the 2009-2010 Expenditure Budget.

The government's principal accounting conventions for consolidating special funds, extrabudgetary agencies and defined-purpose accounts are described in Appendix 6.1.

Changes to special funds, extrabudgetary agencies and defined-purpose accounts are presented in Appendix 6.2.

Results of special funds, extrabudgetary agencies and defined-purpose accounts are presented according to their particular accounting policies, i.e. before applying consolidation adjustments.

Results of the health and social services and education networks are presented in accordance with the government's accounting conventions.

4. RESULTS OF SPECIAL FUNDS IN 2008-2009

Special funds show a $111.8 million surplus for the 2008-2009 financial year compared to a surplus of $147.3 million in 2007-2008 before consolidation adjustments; this is a downward variation of $35.5 million.

> The variation is mainly due to a $19.4 million surplus in the Land Information Fund for 2008-2009 compared to $41.3 million in 2007-2008, a drop of $21.9 million.

  › The economic downturn should lead to fewer housing starts, which will affect the fund's revenue. Expenditures will go up because of increased costs of professional services as well as the depreciation resulting from cadastral reform and information technology investments.

Results of Special Funds in 2008-2009[1]
(millions of dollars)

	2008-2009			2007-2008	
	Revenues	**Expenditures**	**Results**	Probable Results	**Variation**
Land Information Fund	119.7	100.3	19.4	41.3	(21.9)
Other special funds	8,012.3	7,919.9	92.4	106.0	(13.6)
Total before Consolidation	**8,132.0**	**8,020.2**	**111.8**	**147.3**	**(35.5)**
Consolidation adjustments	(5,761.2)	(5,761.3)	0.1	(45.2)	45.3
Impact of Consolidation	**2,370.8**	**2,258.9**	**111.9**	**102.1**	**9.8**

[1] The results of special funds are presented in Appendix 6.3.

5. RESULTS OF EXTRABUDGETARY AGENCIES IN 2008-2009

Following the government's accounting reform, the status of some government corporations has been changed and they will now be treated as extrabudgetary agencies, since they are mainly funded by the government or other consolidated entities. They are:

> Société de l'assurance automobile du Québec, Société de développement de la Baie-James, Société des établissements de plein air du Québec, Corporation d'hébergement du Québec and Financement-Québec.

The Société des parcs de sciences naturelles du Québec is also shown as an extrabudgetary agency in budget documents.

Forecast results of extrabudgetary agencies before consolidation adjustments show a deficit of $327.9 million in 2008-2009 compared to a deficit of $194.3 million in 2007-2008, a drop of $133.6 million. The decrease is mainly due to the following:

> Financière agricole du Québec expects a $315.7 million deficit in 2008-2009 compared to a $286.6 million deficit in 2007-2008. The $29.1 million variation is mainly due to exceptional ASRA compensations in response to the ongoing pork industry crisis;

> The Société de financement des infrastructures locales du Québec shows a $36.1 million deficit for the 2008-2009 fiscal year, $24.5 million higher than the $11.6 million deficit in 2007-2008, which is mainly due to cashflow discrepancies between revenues and carrying out the work;

> The Olympic Installations Board expects a $0.7 million deficit in 2008-2009 compared to a $21.3 million surplus in the preceding fiscal year, a drop of $22.0 million due to collection of amounts in 2007-2008, following actions and claims by or against the Board in relation to the January 18, 1999 incident.

Results of Extrabudgetary Agencies in 2008-2009[1]
(millions of dollars)

	2008-2009			2007-2008	
	Revenues	**Expenditures**	**Results**	Probable Results	**Variation**
Financière agricole du Québec	499.9	815.6	(315.7)	(286.6)	(29.1)
Société de financement des infrastructures locales du Québec	599.7	635.8	(36.1)	(11.6)	(24.5)
Olympic Installations Board	48.8	49.5	(0.7)	21.3	(22.0)
Other agencies	14,193.2	14,168.6	24.6	82.6	(58.0)
Total before Consolidation	**15,341.6**	**15,669.5**	**(327.9)**	**(194.3)**	**(133.6)**
Consolidation adjustments	(12,278.4)	(12,349.4)	71.0	102.2	(31.2)
Impact of Consolidation	**3,063.2**	**3,320.1**	**(256.9)**	**(92.1)**	**(164.8)**

[1] The results of extrabudgetary agencies are presented in Appendix 6.4.

6. RESULTS OF DEFINED-PURPOSE ACCOUNTS IN 2008-2009

The results of defined-purpose accounts before consolidation adjustments are recorded on a cash basis, which can lead to significant fluctuations due to funds going in and going out. The main effect of consolidation adjustments is to adjust these results so that they can be presented on an accruals accounting basis.

Defined-purpose accounts show a $41.9 million deficit for the 2008-2009 fiscal year compared to a $63.2 million deficit in 2007-2008, an upward variation of $21.3 million.

The variation is mainly due to the fact that the defined-purpose account for Implementation of the Informatization Plan of the Health and Social Services Network forecasts a deficit of $18.1 million in 2008-2009 compared to a $34.9 million deficit in 2007-2008. This is due to the discrepancy between the time when Québec incurs the disbursement and the time when the federal government reimburses its portion.

Results of Defined-purpose Accounts in 2008-2009[1, 2]
(millions of dollars)

	2008-2009			2007-2008	
	Revenues	**Expenditures**	**Results**	Probable Results	**Variation**
Implementation of the Informatization Plan of the Health and Social Services Network	82.7	100.8	(18.1)	(34.9)	16.8
Other defined-purpose accounts	1,254.8	1,278.6	(23.8)	(28.3)	4.5
Total before Consolidation	**1,337.5**	**1,379.4**	**(41.9)**	**(63.2)**	**21.3**
Consolidation adjustments	(769.3)	(811.2)	41.9	63.2	(21.3)
Impact of Consolidation	**568.2**	**568.2**	-	-	-

[1] As a result of consolidation adjustments, defined-purpose accounts will end up with balanced budgets.

[2] The results of defined-purpose accounts are presented in Appendix 6.5.

APPENDIX 6.1

THE GOVERNMENT'S REPORTING ENTITY

The criteria for inclusion within the government's reporting entity are based on how much control government exerts.

The government reporting entity encompasses the departments and agencies headed by a Minister and having budgets funded by appropriations voted by the National Assembly, but also all of the special funds, extrabudgetary agencies, defined-purpose accounts and corporations that are owned or controlled by the government. Since the 2006-2007 accounting reform, it also includes health and social services agencies, public health establishments, school boards, CEGEPs and the Université du Québec and its branches.

Consolidated government expenditures include, in addition to program expenditures and the debt service, expenditures incurred by special funds, extrabudgetary agencies and defined-purpose accounts. They also include net results of the health and social services and education networks[1].

Expenditures of the consolidated entities are added to those of the government after eliminating inter-entity transactions and harmonizing accounting policies, when necessary. There are two kinds of consolidation adjustments:

> The first consists of eliminating concluded inter-entity transactions. These eliminations are necessary to avoid accounting for the same expenditure twice at the time of consolidation;

> The second type of adjustment results from harmonization of the accounting policies of special funds and extrabudgetary agencies with those of the government.

It should be noted that property held by organizations that perform fiduciary activities is not included in the government's reporting entity.

METHODS OF CONSOLIDATION

The purpose of consolidation is to combine all financial transactions and resources for which the government is responsible. This provides a comprehensive picture of government finances. Two methods of consolidation are used, depending on the type of entity involved.

[1] Consolidation will be done line by line for the networks starting with the 2009-2010 Expenditure Budget. For the 2008-2009 Expenditure Budget, the networks' results are presented according to the modified equity accounting method. The names of all entities that are part of the health and social services and education networks can be found in Appendices 6.7 and 6.8.

The first method, known as the full consolidation method, consists of adding up the accounts of the departments, special funds, extrabudgetary agencies and defined-purpose accounts line by line. This incorporates their financial transactions, such as the expenditures and debts of agencies, into the government's financial statements. This is the method used for entities listed in Appendices 6.3, 6.4 and 6.5.

The second method, known as the modified equity accounting method, is used for the health and social services and education networks as well as government corporations. It consists of adding the net results of these networks and corporations – surpluses or deficits – to the government results. This method is used for the entities listed in Appendices 6.6, 6.7 and 6.8.

In the 2008-2009 Expenditure Budget the networks' net results are shown on a single line in accordance with the modified equity accounting method. Starting with the 2009-2010 Expenditure Budget, these results will be shown using the line-by-line consolidation method (full consolidation).

Consolidation of the results of government corporations is considered only in the documents accompanying the Budget Speech, because the results of government corporations are taken into account in the balancing of the government's budget.

APPENDIX 6.2

CHANGES TO THE LIST OF CONSOLIDATED ENTITIES

EXTRABUDGETARY AGENCIES AND SPECIAL FUNDS

Compared to the 2007-2008 fiscal year, some extrabudgetary agencies and special funds were added or moved to new portfolios, while others changed status or are no longer included in the Expenditure Budget.

A plus sign (+) indicates that an extrabudgetary agency or special fund has been added, while a minus sign (-) indicates that an extrabudgetary agency or special fund has been taken away.

Développement durable, Environnement et Parcs

(+) The status of the Société des établissements de plein air du Québec has been changed to that of government agency. That means the Société is now included in the government's reporting entity as well as the portfolio.

(+) The Société des parcs de sciences naturelles du Québec has been added to the Développement durable, Environnement et Parcs portfolio.

Finances

(+) The status of Financement-Québec has been changed to that of government agency. That means that Financement-Québec is now included in the government's reporting entity as well as the portfolio.

(-) The Special Olympic Fund ceased activities on February 1, 2008.

Justice

(-) The Civil Status Fund was abolished and its assets, liabilities and staff were transferred to Services Québec.

Ressources naturelles et Faune

(+) The status of Société de développement de la Baie-James has been changed to that of government agency. That means the Société is now included in the government's reporting entity as well as the portfolio.

Santé et Services sociaux

(+) The status of the Corporation d'hébergement du Québec has been changed to that of government agency. That means the Corporation is now included in the government's reporting entity as well as the portfolio.

(+) The Fund for the Promotion of a Healthy Lifestyle is now part of the portfolio.

APPENDIX 6.2 (CONTINUED)

Transports

(+) The status of the Société de l'assurance automobile du Québec (the non-fiduciary portion of the entity) has been changed to that of government agency. That means the Société is now included in the government's reporting entity as well as the portfolio.

DEFINED-PURPOSE ACCOUNTS

No defined-purpose account was added to the 2008-2009 Expenditure Budget in comparison with the previous fiscal year.

Nine new applications to the general account "Training, partnership and organization of special Events" have been approved from the following portfolios: Emploi et Solidarité sociale, Conseil exécutif, Sécurité publique, Ressources naturelles et Faune, Santé et Services sociaux and Transports.

APPENDIX 6.3

Results of Special Funds

(millions of dollars)

	2008-2009			2007-2008
	Revenues	Expenditures	Results	Results
Affaires municipales et Régions				
Regional Development Fund	48.0	48.0	-	-
	48.0	48.0	-	-
Conseil du trésor et Administration gouvernementale				
Disaster Assistance Fund for Certain Areas	5.2	5.2	-	-
Information Technology Fund of the Conseil du trésor	0.5	0.5	-	-
Fund in respect of the Ice Storm	27.0	27.0	-	-
	32.7	32.7	-	-
Culture, Communications et Condition féminine				
Québec Cultural Heritage Fund	10.7	3.8	6.9	8.8
	10.7	3.8	6.9	8.8
Développement durable, Environnement et Parcs				
Green Fund	367.2	294.7	72.5	64.8
	367.2	294.7	72.5	64.8
Éducation, Loisir et Sport				
Sports and Physical Activity Development Fund	31.2	11.8	19.4	23.2
	31.2	11.8	19.4	23.2
Emploi et Solidarité sociale				
Assistance Fund for Independent Community Action	23.1	24.6	(1.5)	(0.7)
Labour Market Development Fund	991.5	1,003.5	(12.0)	(21.6)
Fonds de fourniture de biens ou de services du ministère de l'Emploi et de la Solidarité sociale	4.3	4.1	0.2	0.7
Information Technology Fund of the Ministère de l'Emploi et de la Solidarité sociale	28.4	28.4	-	-
Fonds québécois d'initiatives sociales	7.3	11.0	(3.7)	2.0
	1,054.6	1,071.6	(17.0)	(19.6)
Finances				
Financing Fund	877.8	867.9	9.9	14.8
Horse-Racing Industry Fund	10.9	10.9	-	-
Fonds du centre financier de Montréal	1.5	1.0	0.5	0.5
	890.2	879.8	10.4	15.3

APPENDIX 6.3

Results of Special Funds
(millions of dollars)

	2008-2009			2007-2008
	Revenues	Expenditures	Results	Results
Justice				
Fonds d'aide aux victimes d'actes criminels	17.6	17.9	(0.3)	5.7
Register Fund of the Ministère de la Justice	27.6	24.5	3.1	8.4
	45.2	42.4	2.8	14.1
Ressources naturelles et Faune				
Land Information Fund	119.7	100.3	19.4	41.3
Geographic Information Fund	6.1	6.8	(0.7)	(0.6)
Forestry Fund	272.9	272.9	-	-
	398.7	380.0	18.7	40.7
Revenu				
Fonds de fourniture de biens ou de services du ministère du Revenu	16.7	16.7	-	-
Collection Fund	91.0	93.7	(2.7)	(0.7)
Fonds des pensions alimentaires*	42.2	42.2	-	-
Information Technology Fund of the Ministère du Revenu	54.5	54.5	-	-
	204.4	207.1	(2.7)	(0.7)
Santé et Services sociaux				
Prescription Drug Insurance Fund	3,111.8	3,111.8	-	-
Fund for the Promotion of a Healthy Lifestyle	20.0	20.0	-	-
	3,131.8	3,131.8	-	-
Sécurité publique				
Police Services Fund	449.4	449.4	-	-
	449.4	449.4	-	-
Services gouvernementaux				
Government Air Service Fund	59.0	58.0	1.0	0.9
	59.0	58.0	1.0	0.9
Tourisme				
Tourism Partnership Fund	127.5	130.5	(3.0)	(1.6)
	127.5	130.5	(3.0)	(1.6)

APPENDIX 6.3

Results of Special Funds

(millions of dollars)

	2008-2009			2007-2008
	Revenues	Expenditures	Results	Results
Transports				
Road Network Preservation and Improvement Fund	1,113.6	1,113.6	-	-
Rolling Stock Management Fund	86.3	86.3	-	0.1
Fund for the Contribution of Motorists to Public Transit	71.5	71.5	-	-
Fund for the Sale of Goods and Services of the Ministère des Transports	10.0	7.0	3.0	1.4
	1,281.4	1,278.4	3.0	1.5
Total	**8,132.0**	**8,020.2**	**111.8**	**147.3**
Consolidation Adjustments	(5,761.2)	(5,761.3)	0.1	(45.2)
Impact of Consolidation	**2,370.8**	**2,258.9**	**111.9**	**102.1**

* This fund also performs fiduciary activities outside of the government reporting entity.

Note 1: Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total.

Note 2: The results of consolidated entities are presented according to their own accounting policies, i.e. before consolidation adjustments.

APPENDIX 6.4

Results of Extrabudgetary Agencies

(millions of dollars)

	2008-2009			2007-2008
	Revenues	Expenditures	Results	Results
Affaires municipales et Régions				
Société d'habitation du Québec	677.9	677.9	-	-
Société québécoise d'assainissement des eaux	135.8	135.8	-	-
	813.7	813.7	-	-
Agriculture, Pêcheries et Alimentation				
Financière agricole du Québec	499.9	815.6	(315.7)	(286.6)
Fonds d'assurance-prêts agricoles et forestiers	23.8	11.2	12.6	13.2
	523.7	826.8	(303.1)	(273.4)
Conseil du trésor et Administration gouvernementale				
Agence des partenariats public-privé du Québec	10.5	10.1	0.4	0.4
	10.5	10.1	0.4	0.4
Culture, Communications et Condition féminine				
Bibliothèque et Archives nationales du Québec	89.8	94.1	(4.3)	(0.7)
Commission de reconnaissance des associations d'artistes et des associations de producteurs	0.7	0.7	-	-
Conseil des arts et des lettres du Québec	90.1	90.3	(0.2)	-
Conservatoire de musique et d'art dramatique du Québec	24.5	24.5	-	-
Musée d'Art contemporain de Montréal	11.6	12.1	(0.5)	-
Musée de la Civilisation	30.4	30.3	0.1	(0.9)
Musée national des beaux-arts du Québec	20.9	21.1	(0.2)	-
Régie du cinéma	15.2	5.8	9.4	9.2
Société de développement des entreprises culturelles	69.3	70.1	(0.8)	(0.4)
Société de la Place des Arts de Montréal	34.9	34.9	-	(1.7)
Société de télédiffusion du Québec	81.9	83.1	(1.2)	(1.4)
Société du Grand Théâtre de Québec	11.0	11.0	-	(0.6)
	480.3	478.0	2.3	3.5
Développement durable, Environnement et Parcs				
Société des établissements de plein air du Québec	114.8	114.0	0.8	(1.7)
Société des parcs de sciences naturelles du Québec	11.7	10.3	1.4	(3.2)
Société québécoise de récupération et de recyclage	31.0	35.7	(4.7)	(2.7)
	157.5	160.0	(2.5)	(7.6)
Développement économique, Innovation et Exportation				
Centre de recherche industrielle du Québec	29.6	30.6	(1.0)	-
Fonds de la recherche en santé du Québec	95.2	98.8	(3.6)	3.6
Fonds québécois de la recherche sur la nature et les technologies	53.3	53.3	-	5.1
Fonds québécois de la recherche sur la société et la culture	53.5	53.8	(0.3)	2.9
Investissement Québec	305.5	281.2	24.3	34.2
Société du parc industriel et portuaire de Bécancour	6.7	6.4	0.3	(1.0)
	543.8	524.1	19.7	44.8

APPENDIX 6.4

Results of Extrabudgetary Agencies

(millions of dollars)

	2008-2009			2007-2008
	Revenues	Expenditures	Results	Results
Éducation, Loisir et Sport				
Institut de tourisme et d'hôtellerie du Québec	30.5	30.7	(0.2)	(0.5)
	30.5	30.7	(0.2)	(0.5)
Emploi et Solidarité sociale				
Cree Hunters and Trappers Income Security Board	23.2	23.7	(0.5)	-
	23.2	23.7	(0.5)	-
Finances				
Autorité des marchés financiers	113.2	84.1	29.1	30.0
Bureau de décision et de révision en valeurs mobilières	2.2	2.2	-	0.5
Financement-Québec	674.0	668.9	5.1	7.7
Institut de la statistique du Québec	26.4	26.4	-	(0.5)
Société de financement des infrastructures locales du Québec	599.7	635.8	(36.1)	(11.6)
	1,415.5	1,417.4	(1.9)	26.1
Justice				
Commission des services juridiques	131.5	134.7	(3.2)	(2.1)
Fonds d'aide aux recours collectifs	1.1	2.1	(1.0)	(0.9)
Office des professions du Québec	8.2	7.5	0.7	(0.3)
Société québécoise d'information juridique	13.2	13.2	-	0.3
Tribunal administratif du Québec	29.3	29.3	-	(0.3)
	183.3	186.8	(3.5)	(3.3)
Relations internationales				
Office Québec-Amériques pour la jeunesse	2.4	2.4	-	(0.1)
	2.4	2.4	-	(0.1)
Ressources naturelles et Faune				
Agence de l'efficacité énergétique	89.0	88.8	0.2	-
Fondation de la faune du Québec	4.8	4.9	(0.1)	0.1
Régie de l'énergie	12.3	12.6	(0.3)	(0.5)
Société de développement de la Baie-James	20.2	19.6	0.6	2.6
Société nationale de l'amiante	0.5	0.5	-	(0.1)
	126.8	126.4	0.4	2.1
Santé et Services sociaux				
Commission de la capitale nationale du Québec	19.1	20.0	(0.9)	0.4
Corporation d'hébergement du Québec	290.0	282.5	7.5	22.9
Corporation d'urgences-santé	91.1	91.1	-	-
Héma-Québec	303.3	303.3	-	-
Institut national de santé publique du Québec	32.9	32.9	-	-
Régie de l'assurance maladie du Québec	8,016.4	8,016.4	-	-
	8,752.8	8,746.2	6.6	23.3

APPENDIX 6.4

Results of Extrabudgetary Agencies

(millions of dollars)

	2008-2009			2007-2008
	Revenues	Expenditures	Results	Results
Sécurité publique				
École nationale de police du Québec	27.9	27.9	-	0.1
École nationale des pompiers du Québec	1.8	2.0	(0.2)	0.1
	29.7	29.9	(0.2)	0.2
Services gouvernementaux				
Centre de services partagés du Québec	450.2	460.2	(10.0)	(10.0)
Services Québec	102.8	109.9	(7.1)	(2.3)
Société immobilière du Québec	651.3	651.3	-	3.4
	1,204.3	1,221.4	(17.1)	(8.9)
Tourisme				
Régie des installations olympiques*	48.8	49.5	(0.7)	21.3
Société du Centre des congrès de Québec	24.9	22.9	2.0	1.2
Société du Palais des congrès de Montréal	58.5	58.3	0.2	3.9
	132.2	130.7	1.5	26.4
Transports				
Agence métropolitaine de transport*	464.0	464.0	-	-
Société de l'assurance automobile du Québec	199.9	229.8	(29.9)	(38.8)
Société des traversiers du Québec	70.9	71.5	(0.6)	(0.6)
	734.8	765.3	(30.5)	(39.4)
Travail				
Commissaire de l'industrie de la construction	1.2	1.3	(0.1)	(0.2)
Commission des lésions professionnelles	54.4	54.0	0.4	1.7
Commission des normes du travail	57.5	58.1	(0.6)	-
Commission des relations du travail	15.0	14.7	0.3	0.7
Régie du bâtiment du Québec	48.3	47.9	0.4	9.9
	176.4	176.0	0.4	12.1
Total	**15,341.6**	**15,669.5**	**(327.9)**	**(194.3)**
Consolidation Adjustments	(12,278.4)	(12,349.4)	71.0	102.2
Impact of Consolidation	**3,063.2**	**3,320.1**	**(256.9)**	**(92.1)**

* Forecast data correspond to the agency's operating fund.

Note 1: Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total.

Note 2: The results of consolidated entities are presented according to their own accounting policies, i.e. before consolidation adjustments.

APPENDIX 6.5

Results of Defined-purpose Accounts

(millions of dollars)

	2008-2009			2007-2008
	Revenues	Expenditures	Results	Results
Affaires municipales et Régions				
2000-2007 Infrastructure program	37.6	40.8	(3.2)	6.4
2005 Infrastructure Program	89.8	102.0	(12.2)	(3.8)
	127.4	142.8	(15.4)	2.6
Agriculture, Pêcheries et Alimentation				
Financing of certain agriculture and fishing activities	5.5	5.5	-	-
Financing of agricultural risk management programs	186.8	186.8	-	-
Training, partnership and organization of special events	2.6	2.6	-	-
	194.9	194.9	-	-
Conseil exécutif				
Financing the Youth Action Strategy	-	10.8	(10.8)	(14.2)
Financing the Défi de l'entrepreneuriat jeunesse Strategy	-	0.1	(0.1)	(0.2)
Training, partnership and organization of special events	-	-	-	-
	-	10.9	(10.9)	(14.4)
Culture, Communications et Condition féminine				
Application of the policy of integration of the arts into architecture and the environment of buildings as well as government and public sites	0.6	0.5	0.1	0.1
Financing of autonomous service units - Centre de conservation du Québec	0.5	0.4	0.1	-
Training, partnership and organization of special events	0.8	0.8	-	-
	1.9	1.7	0.2	0.1
Développement durable, Environnement et Parcs				
Financing of autonomous service units - Centre d'expertise en analyse environnementale du Québec	1.7	1.9	(0.2)	(0.3)
Training, partnership and organization of special events	1.6	1.6	-	-
	3.3	3.5	(0.2)	(0.3)

APPENDIX 6.5

Results of Defined-purpose Accounts

(millions of dollars)

	2008-2009			2007-2008
	Revenues	Expenditures	Results	Results
Développement économique, Innovation et Exportation				
Training, partnership and organization of special events	0.4	0.4	-	-
	0.4	0.4	-	-
Éducation, Loisir et Sport				
Minority-language and second-language teaching	25.6	30.0	(4.4)	(2.3)
Financing of Millennium Scholarships	79.5	79.5	-	-
Fixed-asset Financing of the Cree and Kativik School Boards and the Naskapi School	12.8	12.8	-	-
Training in federal penitentiaries	4.8	4.8	-	-
Training, partnership and organization of special events	1.3	1.3	-	(0.4)
Literacy program	-	-	-	-
	124.0	128.4	(4.4)	(2.7)
Emploi et Solidarité sociale				
Application of the Québec Parental Insurance Plan	350.0	350.0	-	-
Financing of pilot projects for elderly workers	5.2	5.2	-	-
Training, partnership and organization of special events	1.4	1.3	0.1	0.1
	356.6	356.5	0.1	0.1
Finances				
Transfer of revenues from a portion of the federal excise tax on gasoline and the provision of additional money pursuant to Act C-66	230.2	230.2	-	-
	230.2	230.2	-	-
Immigration et Communautés culturelles				
Training, partnership and organization of special events	0.6	0.6	-	-
	0.6	0.6	-	-

APPENDIX 6.5

Results of Defined-purpose Accounts

(millions of dollars)

	2008-2009			2007-2008
	Revenues	Expenditures	Results	Results
Justice				
Agreement respecting the Contraventions Act	0.5	0.5	-	-
Training, partnership and organization of special events	0.1	0.1	-	-
	0.6	0.6	-	-
Relations internationales				
Training, partnership and organization of special events	0.3	0.3	-	-
	0.3	0.3	-	-
Ressources naturelles et Faune				
Financing measures for protecting, securing, redeveloping and restoring mine sites	-	0.2	(0.2)	(3.4)
Training, partnership and organization of special events	1.4	1.5	(0.1)	(0.2)
Mining sector cooperation project with Bolivia	0.1	0.1	-	-
	1.5	1.8	(0.3)	(3.6)
Revenu				
Goods and services tax administration	133.6	133.6	-	-
	133.6	133.6	-	-
Santé et Services sociaux				
Financing of services to seniors with reduced mobility	30.0	30.0	-	-
Financing of the program to assist pathological gamblers	22.0	22.0	-	-
Training, partnership and organization of special events	1.6	3.2	(1.6)	(1.4)
Implementation of the Informatization Plan of the Health and Social Services Network	82.7	100.8	(18.1)	(34.9)
	136.3	156.0	(19.7)	(36.3)

APPENDIX 6.5

Results of Defined-purpose Accounts

(millions of dollars)

	2008-2009			2007-2008
	Revenues	Expenditures	Results	Results
Sécurité publique				
Administration of the Firearms Act	5.1	5.1	-	-
Financing of autonomous service units - Laboratoire de sciences judiciaires et de médecine légale	3.4	3.4	-	-
Financing of the joint civil defence program	0.2	0.2	-	-
Financing of the program to assist pathological gamblers	3.0	3.0	-	-
Training, partnership and organization of special events	9.8	0.9	8.9	(9.0)
	21.5	12.6	8.9	(9.0)
Transports				
Airport fixed-asset financing	1.6	1.6	-	-
Training, partnership and organization of special events	0.3	0.3	-	-
2000-2007 Infrastructure program	-	-	-	-
	1.9	1.9	-	-
Travail				
Financing of the Bureau d'évaluation médicale	2.6	2.6	-	0.2
	2.6	2.6	-	0.2
Total	**1,337.5**	**1,379.4**	**(41.9)**	**(63.2)**
Consolidation Adjustments	(769.3)	(811.2)	41.9	63.2
Impact of Consolidation	**568.2**	**568.2**	-	-

Note 1: Figures are rounded and the sum of the amounts recorded in respect of each consolidated entities may not correspond to the total.

Note 2: The results of consolidated entities are presented according to their own accounting policies, i.e. before consolidation adjustments.

APPENDIX 6.6

GOVERNMENT CORPORATIONS ACCOUNTED FOR AT THEIR CONSOLIDATION VALUE

Capital Financière agricole inc.

Fonds d'indemnisation du courtage immobilier

Hydro-Québec*

Immobilière SHQ

IQ FIER inc.

IQ Immigrants Investisseurs Inc.

Loto-Québec

Société des alcools du Québec

Société générale de financement du Québec

Société Innovatech du Grand Montréal

Société Innovatech du sud du Québec

Société Innovatech Québec et Chaudière-Appalaches

Société Innovatech Régions ressources

* This corporation also performs fiduciary activities outside of the government reporting entity.

APPENDIX 6.7

ORGANIZATIONS IN THE HEALTH AND SOCIAL SERVICES NETWORK

Agencies:
Agence de la santé et des services sociaux de Chaudière-Appalaches
Agence de la santé et des services sociaux de la Capitale-Nationale
Agence de la santé et des services sociaux de la Côte-Nord
Agence de la santé et des services sociaux de la Gaspésie-Îles-de-la-Madeleine
Agence de la santé et des services sociaux de la Mauricie et du Centre-du-Québec
Agence de la santé et des services sociaux de la Montérégie
Agence de la santé et des services sociaux de l'Abitibi-Témiscamingue
Agence de la santé et des services sociaux de Lanaudière
Agence de la santé et des services sociaux de Laval
Agence de la santé et des services sociaux de l'Estrie
Agence de la santé et des services sociaux de l'Outaouais
Agence de la santé et des services sociaux de Montréal
Agence de la santé et des services sociaux des Laurentides
Agence de la santé et des services sociaux du Bas-Saint-Laurent
Agence de la santé et des services sociaux du Saguenay–Lac-St-Jean
Centre régional de santé et des services sociaux de la Baie-James[1]
Conseil Cri de la santé et des services sociaux de la Baie-James[1]
Régie régionale de la santé et des services sociaux du Nunavik

Public institutions:
Centre André-Boudreau
Centre d'accueil Dixville inc.
Centre de protection et de réadaptation de la Côte-Nord
Centre de réadaptation Constance-Lethbridge
Centre de réadaptation de la Gaspésie (Le)
Centre de réadaptation de l'Ouest de Montréal
Centre de réadaptation en alcoolisme et toxicomanie de Chaudière-Appalaches
Centre de réadaptation en déficience intellectuelle (CRDI) Chaudière-Appalaches
Centre de réadaptation en déficience intellectuelle de Québec
Centre de réadaptation en déficience intellectuelle du Bas-Saint-Laurent
Centre de réadaptation en déficience intellectuelle du Saguenay–Lac-Saint-Jean
Centre de réadaptation en déficience intellectuelle Gabrielle-Major
Centre de réadaptation en déficience intellectuelle Montérégie-Est
Centre de réadaptation en déficience physique Chaudière-Appalaches
Centre de réadaptation en déficience physique Le Bouclier
Centre de réadaptation Estrie inc.
Centre de réadaptation Interval
Centre de réadaptation La Maison
Centre de réadaptation La Myriade
Centre de réadaptation Lisette-Dupras
Centre de réadaptation Ubald-Villeneuve
Centre de santé et de services sociaux Cavendish
Centre de santé et de services sociaux Champlain
Centre de santé et de services sociaux Cléophas-Claveau

[1] These entities act as agencies and public institutions.

APPENDIX 6.7 (CONTINUED)

ORGANIZATIONS IN THE HEALTH AND SOCIAL SERVICES NETWORK

Public institutions: (cont'd):
Centre de santé et de services sociaux d'Ahunstic et Montréal-Nord
Centre de santé et de services sociaux d'Antoine-Labelle
Centre de santé et de services sociaux d'Argenteuil
Centre de santé et de services sociaux d'Arthabaska-et-de-l'Érable
Centre de santé et de services sociaux de Beauce
Centre de santé et de services sociaux de Bécancour–Nicolet-Yamaska
Centre de santé et de services sociaux de Bordeaux-Cartierville-Saint-Laurent
Centre de santé et de services sociaux de Charlevoix
Centre de santé et de services sociaux de Chicoutimi
Centre de santé et de services sociaux de Dorval-Lachine-Lasalle
Centre de santé et de services sociaux de Gatineau
Centre de santé et de services sociaux de Jonquière
Centre de santé et de services sociaux de Kamouraska
Centre de santé et de services sociaux de la Baie-des-Chaleurs
Centre de santé et de services sociaux de la Basse-Côte-Nord
Centre de santé et de services sociaux de la Côte-de-Gaspé
Centre de santé et de services sociaux de la Haute-Côte-Nord
Centre de santé et de services sociaux de la Haute-Gaspésie
Centre de santé et de services sociaux de la Haute-Yamaska
Centre de santé et de services sociaux de la Matapédia
Centre de santé et de services sociaux de la Minganie
Centre de santé et de services sociaux de la Mitis
Centre de santé et de services sociaux de la Montagne
Centre de santé et de services sociaux de la MRC-de-Coaticook
Centre de santé et de services sociaux de la Pointe-de-l'Île
Centre de santé et de services sociaux de la région de Thetford
Centre de santé et de services sociaux de la Vallée-de-la-Batiscan
Centre de santé et de services sociaux de la Vallée-de-la-Gatineau
Centre de santé et de services sociaux de Lac-Saint-Jean-Est
Centre de santé et de services sociaux de la Vallée-de-l'Or
Centre de santé et de services sociaux de la Vieille-Capitale
Centre de santé et de services sociaux de Laval
Centre de santé et de services sociaux de l'Énergie
Centre de santé et de services sociaux de l'Hématite
Centre de santé et de services sociaux de l'Ouest-de-l'Île
Centre de santé et de services sociaux de Manicouagan
Centre de santé et de services sociaux de Maskinongé
Centre de santé et de services sociaux de Matane
Centre de santé et de services sociaux de Memphrémagog
Centre de santé et de services sociaux de Montmagny-L'Islet
Centre de santé et de services sociaux de Papineau
Centre de santé et de services sociaux de Port-Cartier
Centre de santé et de services sociaux de Portneuf
Centre de santé et de services sociaux de Québec-Nord
Centre de santé et de services sociaux de Rimouski-Neigette
Centre de santé et de services sociaux de Rivière-du-Loup
Centre de santé et de services sociaux de Rouyn-Noranda

APPENDIX 6.7 (CONTINUED)

ORGANIZATIONS IN THE HEALTH AND SOCIAL SERVICES NETWORK

Public institutions: (cont'd):
Centre de santé et de services sociaux de Saint-Jérôme
Centre de santé et de services sociaux de Saint-Léonard et Saint-Michel
Centre de santé et de services sociaux de Sept-Îles
Centre de santé et de services sociaux de Sorel-Tracy
Centre de santé et de services sociaux de Témiscaming-et-de-Kipawa
Centre de santé et de services sociaux de Témiscouata
Centre de santé et de services sociaux de Thérèse de Blainville
Centre de santé et de services sociaux de Trois-Rivières
Centre de santé et de services sociaux de Vaudreuil-Soulanges
Centre de santé et de services sociaux des Aurores-Boréales
Centre de santé et de services sociaux des Basques
Centre de santé et de services sociaux des Collines
Centre de santé et de services sociaux des Etchemins
Centre de santé et de services sociaux des Îles
Centre de santé et de services sociaux des Pays-d'en-Haut
Centre de santé et de services sociaux des Sommets
Centre de santé et de services sociaux des Sources
Centre de santé et de services sociaux Domaine-du-Roy
Centre de santé et de services sociaux Drummond
Centre de santé et de services sociaux du Cœur-de-l'Île
Centre de santé et de services sociaux du Grand Littoral
Centre de santé et de services sociaux du Granit
Centre de santé et de services sociaux du Haut-Saint-Maurice
Centre de santé et de services sociaux du Haut-St-François
Centre de santé et de services sociaux du Haut-St-Laurent
Centre de santé et de services sociaux du Lac-des-Deux-Montagnes
Centre de santé et de services sociaux du Lac-Témiscamingue
Centre de santé et de services sociaux du Nord de Lanaudière
Centre de santé et de services sociaux du Pontiac
Centre de santé et de services sociaux du Rocher-Percé
Centre de santé et de services sociaux du Sud de Lanaudière
Centre de santé et de services sociaux du Sud-Ouest-Verdun
Centre de santé et de services sociaux du Suroit
Centre de santé et de services sociaux du Val-St-François
Centre de santé et de services sociaux Haut-Richelieu-Rouville
Centre de santé et de services sociaux – Institut universitaire de gériatrie de Sherbrooke
Centre de santé et de services sociaux Jardins-Roussillon
Centre de santé et de services sociaux Jeanne-Mance
Centre de santé et de services sociaux La Pommeraie
Centre de santé et de services sociaux Les Eskers de l'Abitibi
Centre de santé et de services sociaux Lucille-Teasdale
Centre de santé et de services sociaux Maria-Chapdelaine
Centre de santé et de services sociaux Pierre Boucher
Centre de santé et de services sociaux Richelieu-Yamaska
Centre de santé Inuulitsivik
Centre de santé Tulattavik de l'Ungava

APPENDIX 6.7 (CONTINUED)

ORGANIZATIONS IN THE HEALTH AND SOCIAL SERVICES NETWORK

Public institutions: (cont'd):
Centre de services en déficience intellectuelle Mauricie/Centre-du-Québec
Centre de soins prolongés Grace Dart
Centre d'hébergement et de soins de longue durée de St-Andrew-de-Father-Dowd-et-de-St-Margaret
Centre Dollard-Cormier (Le)
Centre du Florès
Centre hospitalier affilié universitaire de Québec
Centre hospitalier de l'Université de Montréal
Centre hospitalier de soins de longue durée Juif de Montréal
Centre hospitalier de St. Mary
Centre hospitalier régional de Trois-Rivières
Centre hospitalier Robert-Giffard
Centre hospitalier universitaire de Québec
Centre hospitalier universitaire de Sherbrooke
Centre hospitalier universitaire Ste-Justine
Centre Jean-Patrice-Chiasson/Maison Saint-Georges (Le)
Centre Jellinek
Centre jeunesse de la Mauricie et de Centre-du-Québec (Le)
Centre jeunesse de la Montérégie
Centre jeunesse de l'Abitibi-Témiscamingue
Centre jeunesse de Laval
Centre jeunesse de l'Estrie
Centre jeunesse de Montréal (Le)
Centre jeunesse de Québec
Centre jeunesse des Laurentides
Centre jeunesse du Bas St-Laurent
Centre jeunesse du Saguenay-Lac-Saint-Jean (Le)
Centre jeunesse Gaspésie/Les Îles
Centre local de services communautaire Naskapi
Centre Miriam
Centre montérégien de réadaptation
Centre Normand
Centre Notre-Dame de l'Enfant (Sherbrooke) inc.
Centre régional de réadaptation La Ressource
Centre régional de santé et de services sociaux de la Baie-James[1]
Centre universitaire de santé McGill
Centres de la jeunesse et de la famille Batshaw (Les)
Centres jeunesse Chaudière-Appalaches (Les)
Centres jeunesse de Lanaudière (Les)
Centres jeunesse de l'Outaouais (Les)
Clair Foyer inc.
Conseil Cri de la santé et des services sociaux de la Baie James[1]
Corporation du Centre de réadaptation Lucie-Bruneau (La)
Corporation du Centre hospitalier gériatrique Maimonides (La)

[1] These entities act as agencies and public institutions.

APPENDIX 6.7 (CONTINUED)

ORGANIZATIONS IN THE HEALTH AND SOCIAL SERVICES NETWORK

Public institutions: (cont'd):
Corporation du Centre hospitalier Pierre-Janet (La)
CRDI Normand-Laramée (Centre de réadaptation en déficience intellectuelle)
Domrémy Maurice/Centre-du-Québec
Hôpital Catherine Booth de l'Armée du Salut
Hôpital Charles Lemoyne
Hôpital chinois de Montréal (L')
Hôpital de réadaptation Lindsay (L')
Hôpital Douglas
Hôpital du Sacré-Cœur de Montréal
Hôpital général juif Sir Mortimer B. Davis (L')
Hôpital Jefferey Hale (L')
Hôpital juif de réadaptation
Hôpital Laval
Hôpital Louis-H. Lafontaine
Hôpital Maisonneuve-Rosemont
Hôpital Mont-Sinaï
Hôpital Rivière-des-Prairies
Hôpital Santa Cabrini
Hôtel-Dieu de Lévis
Institut Canadien-Polonais du Bien-Être inc.
Institut de cardiologie de Montréal
Institut de réadaptation de Montréal (L')
Institut de réadaptation en déficience physique de Québec
Institut Nazareth et Louis-Braille
Institut Philippe-Pinel de Montréal
Institut Raymond-Dewar
Institut universitaire de gériatrie de Montréal
La Résidence de Lachute
Pavillon du Parc
Saint Brigid's Home Inc.
Services de réadaptation du Sud-Ouest et du Renfort
Services de réadaptation l'Intégrale
Virage, réadaptation en alcoolisme et toxicomanie (Le)

APPENDIX 6.8

ORGANIZATIONS IN THE EDUCATION NETWORKS

School boards:

Commission scolaire au Cœur-des-Vallées
Commission scolaire Central Québec
Commission scolaire Crie
Commission scolaire de Charlevoix
Commission scolaire de Kamouraska–Rivière-du-Loup
Commission scolaire de l'Énergie
Commission scolaire de l'Estuaire
Commission scolaire de l'Or-et-des-Bois
Commission scolaire de la Baie-James
Commission scolaire de la Beauce-Etchemin
Commission scolaire de la Capitale
Commission scolaire de la Côte-du-Sud
Commission scolaire De La Jonquière
Commission scolaire de la Moyenne-Côte-Nord
Commission scolaire de la Pointe-de-l'Île
Commission scolaire de la Région-de-Sherbrooke
Commission scolaire de la Riveraine
Commission scolaire de la Rivière-du-Nord
Commission scolaire de la Seigneurie-des-Mille-Îles
Commission scolaire de la Vallée-des-Tisserands
Commission scolaire de Laval
Commission scolaire de Montréal
Commission scolaire de Portneuf
Commission scolaire de Rouyn-Noranda
Commission scolaire de Saint-Hyacinthe
Commission scolaire de Sorel-Tracy
Commission scolaire des Affluents
Commission scolaire des Appalaches
Commission scolaire des Bois-Francs
Commission scolaire des Chênes
Commission scolaire des Chic-Chocs
Commission scolaire des Découvreurs
Commission scolaire des Draveurs
Commission scolaire des Grandes-Seigneuries
Commission scolaire des Hautes-Rivières
Commission scolaire des Hauts-Bois-de-L'Outaouais
Commission scolaire des Hauts-Cantons
Commission scolaire des Îles
Commission scolaire des Laurentides
Commission scolaire des Monts-et-Marées
Commission scolaire des Navigateurs
Commission scolaire des Patriotes
Commission scolaire des Phares
Commission scolaire des Portages-de-l'Outaouais
Commission scolaire des Premières-Seigneuries
Commission scolaire des Rives-du-Saguenay

APPENDIX 6.8 (CONTINUED)

ORGANIZATIONS IN THE EDUCATION NETWORKS

School boards: (cont'd):
Commission scolaire des Samares
Commission scolaire des Sommets
Commission scolaire des Trois-Lacs
Commission scolaire du Chemin-du-Roy
Commission scolaire du Fer
Commission scolaire du Fleuve-et-des-Lacs
Commission scolaire du Lac-Abitibi
Commission scolaire du Lac-Saint-Jean
Commission scolaire du Lac-Témiscamingue
Commission scolaire du Littoral
Commission scolaire du Pays-des-Bleuets
Commission scolaire du Val-des-Cerfs
Commission scolaire Eastern Shores
Commission scolaire Eastern Townships
Commission scolaire English-Montréal
Commission scolaire Harricana
Commission scolaire Kativik
Commission scolaire Lester-B.-Pearson
Commission scolaire Marguerite-Bourgeoys
Commission scolaire Marie-Victorin
Commission scolaire New Frontiers
Commission scolaire Pierre-Neveu
Commission scolaire René-Lévesque
Commission scolaire Riverside
Commission scolaire Sir-Wilfrid-Laurier
Commission scolaire Western Québec

Comité de gestion de la taxe scolaire de l'Île de Montréal

General and vocational colleges (CEGEPs):
Cégep André-Laurendeau
Cégep Beauce-Appalaches
Cégep d'Ahuntsic
Cégep d'Alma
Cégep de Baie-Comeau
Cégep de Bois-de-Boulogne
Cégep de Chicoutimi
Cégep de Drummondville
Cégep de Granby–Haute-Yamaska
Cégep de Jonquière
Cégep de la Gaspésie et des Îles
Cégep de La Pocatière
Cégep de l'Abitibi-Témiscamingue
Cégep de Lévis-Lauzon
Cégep de Limoilou
Cégep de l'Outaouais

APPENDIX 6.8 (CONTINUED)

ORGANIZATIONS IN THE EDUCATION NETWORKS

General and vocational colleges (CEGEPs) (cont'd):
Cégep de Maisonneuve
Cégep de Matane
Cégep de Rimouski
Cégep de Rivière-du-Loup
Cégep de Rosemont
Cégep de Sainte-Foy
Cégep de Saint-Félicien
Cégep de Saint-Hyacinthe
Cégep de Saint-Jérôme
Cégep de Saint-Laurent
Cégep de Sept-Îles
Cégep de Sherbrooke
Cégep de Sorel-Tracy
Cégep de Thetford
Cégep de Trois-Rivières
Cégep de Valleyfield
Cégep de Victoriaville
Cégep du Vieux Monréal
Cégep Édouard Montpetit
Cégep François-Xavier Garneau
Cégep Gérald-Godin
Cégep John Abbott
Cégep Lionel Groulx
Cégep Marie-Victorin
Cégep Montmorency
Cégep régional de Lanaudière
Cégep Saint-Jean-sur-Richelieu
Champlain Regional College
Collège Dawson
Collège Héritage
Collège Shawinigan
Vanier College

Université du Québec and its branches:
École de technologie supérieure
École nationale d'administration publique
Institut national de la recherche scientifique
Université du Québec
Université du Québec à Chicoutimi
Université du Québec à Montréal
Université du Québec à Rimouski
Université du Québec à Trois-Rivières
Université du Québec en Abitibi-Témiscamingue
Université du Québec en Outaouais

APPENDIX

APPENDIX A
2008-2009 EXPENDITURE BUDGET – BREAKDOWN BY MISSION

IN BRIEF

Government budget expenditures are broken down into six major government missions, namely: Health and Social Services, Education and Culture, Economy and Environment, Support for Individuals and Families, Administration and Justice, and Debt Payment.

Three missions account for nearly three quarters of budget expenditures:

- The Health and Social Services mission is 39.6% of budget expenditures;
- The Education and Culture mission, representing 23.2% of budget expenditures;
- The Economy and Environment mission, which accounts for 10.7% of budget expenditures.

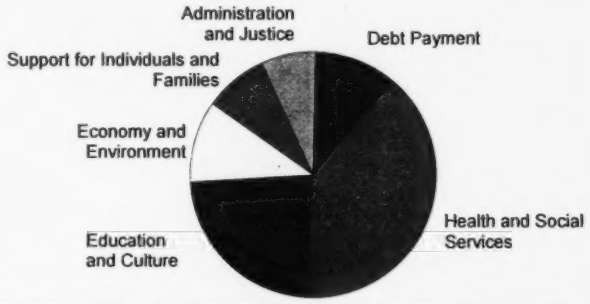
1. EXPENDITURE BUDGET – BREAKDOWN BY MISSION

The programs appearing in the 2008-2009 Expenditure Budget are broken down into six missions corresponding to the main functions of the government.

The data on the missions do not included expenditures relating to special funds nor those of government agencies whose budget is not voted by the National Assembly.

2008-2009 Expenditure Budget – Breakdown by Mission[1]

	%
Health and Social Services	39.6
Education and Culture	23.2
Economy and Environment	10.7
Support for Individuals and Families	8.5
Administration and Justice	7.2
Debt Payment	10.8
Total	**100.0**



[1] Excluding anticipated lapsed appropriations and appropriations carried over in 2009-2010.

2008-2009 Expenditures by Portfolio and Mission
(millions of dollars)

Portfolios	Missions						
	Health and Social Services	Education and Culture	Economy and Environment	Support for Individuals and Families	Administration and Justice	Debt Payment	Total
National Assembly	-	-	-	-	114.1	-	**114.1**
Persons Appointed by the National Assembly	-	-	-	-	66.6	-	**66.6**
Affaires municipales et Régions	-	-	1,030.3	-	754.1	-	**1,784.4**
Agriculture, Pêcheries et Alimentation	-	-	703.0	-	-	-	**703.0**
Conseil du trésor et Administration gouvernementale	-	-	-	-	635.1	-	**635.1**
Conseil exécutif	-	-	-	-	335.2	-	**335.2**
Culture, Communications et Condition féminine	-	638.5	-	11.2	-	-	**649.6**
Développement durable, Environnement et Parcs	-	-	200.9	-	-	-	**200.9**
Développement économique, Innovation et Exportation	-	-	790.4	-	-	-	**790.4**
Éducation, Loisir et Sport	-	13,984.0	-	-	-	-	**13,984.0**
Emploi et Solidarité sociale	-	-	913.7	3,231.6	-	-	**4,145.3**
Famille et Aînés	-	-	-	1,941.5	-	-	**1,941.5**
Finances	-	-	-	-	163.2	6,907.0	**7,070.2**
Immigration et Communautés culturelles	-	269.5	-	-	0.8	-	**270.3**
Justice	-	-	-	228.4	437.8	-	**666.2**
Relations internationales	-	-	125.3	-	-	-	**125.3**
Ressources naturelles et Faune	-	-	554.1	-	-	-	**554.1**
Revenu	-	-	-	-	936.9	-	**936.9**
Santé et Services sociaux	25,401.4	-	67.5	-	-	-	**25,468.9**
Sécurité publique	-	-	-	-	1,032.9	-	**1,032.9**
Services gouvernementaux	-	-	-	-	100.0	-	**100.0**
Tourisme	-	-	140.7	-	-	-	**140.7**
Transports	-	-	2,345.2	-	-	-	**2,345.2**
Travail	-	-	-	-	32.7	-	**32.7**
Anticipated Lapsed Appropriations	-	-	-	-	-	-	**(150.0)***
Carry-over Appropriations in 2009-2010	-	-	-	-	-	-	**(88.8)***
Total Missions	**25,401.4**	**14,892.0**	**6,871.1**	**5,412.7**	**4,609.4**	**6,907.0**	**63,854.9**

* Anticipated lapsed appropriations and carry-over appropriations in 2009-2010 are not broken down by mission since they will be allocated among the missions during the course of the year.

Note: Figures are rounded and the sum of the amounts recorded in respect of each portfolio may not correspond to the total.

Mission Health and Social Services, Expenditures by Portfolio and Program
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2008-2009	Expenditure Budget 2007-2008	Probable Expenditure 2007-2008	Expenditures 2006-2007	Expenditures 2005-2006
Santé et Services sociaux					
Québec-wide Operations	**357.1**	342.8	352.4	288.0	263.0
Regional Operations	**18,312.4**	17,556.5	17,569.7	16,483.1	15,542.9
Office des personnes handicapées du Québec	**12.7**	12.6	12.4	11.7	11.2
Régie de l'assurance maladie du Québec	**6,719.2**	6,148.8	6,148.8	5,670.2	5,346.3
Total of this Mission	**25,401.4**	24,060.8	24,083.3	22,452.9	21,163.4

Note: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total. Program spending is presented according to the 2008-2009 budget structure.

Mission Education and Culture, Expenditures by Portfolio and Program
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2008-2009	Expenditure Budget 2007-2008	Probable Expenditure 2007-2008	Expenditures 2006-2007	Expenditures 2005-2006
Culture, Communications et Condition féminine					
Charter of the French Language	**23.1**	23.0	23.3	22.0	21.7
Internal Management, Centre de conservation du Québec and Commission des biens culturels du Québec	**47.1**	46.1	46.9	42.5	37.5
Support for Culture, Communications and Government Corporations	**568.2**	548.1	553.1	528.5	477.1
Éducation, Loisir et Sport					
Administration and Consulting	**138.6**	138.8	132.4	126.5	124.1
Financial Assistance for Education	**438.5**	408.1	402.3	365.5	320.8
Development of Recreation and Sport	**63.5**	62.5	62.6	60.8	60.1
Preschool, Primary and Secondary Education	**7,984.2**	7,729.4	7,754.7	7,407.0	7,267.2
Higher Education	**4,560.4**	4,248.9	4,224.6	3,920.0	3,776.0
Tourism and Hotel Industry Training	**22.5**	21.8	21.8	20.6	18.8
Retirement Plans	**776.2**	773.1	773.1	737.7	713.4
Immigration et Communautés culturelles					
Immigration, Integration and Cultural Communities	**269.5**	255.7	110.5	124.4	115.3
Total of this Mission	**14,892.0**	14,255.6	14,105.4	13,355.5	12,931.9

Note: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total. Program spending is presented according to the 2008-2009 budget structure.

Mission Economy and Environment, Expenditures by Portfolio and Program
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2008-2009	Expenditure Budget 2007-2008	Probable Expenditure 2007-2008	Expenditures 2006-2007	Expenditures 2005-2006
Affaires municipales et Régions					
Housing	**402.6**	382.9	382.3	340.5	318.9
Upgrading Infrastructure and Urban Renewal	**538.4**	573.3	572.7	586.0	555.2
Greater Montréal Promotion and Development	**89.3**	78.1	78.1	72.0	75.7
Agriculture, Pêcheries et Alimentation					
Bio-food Company Development, Training and Food Quality	**385.5**	385.8	401.7	375.9	340.2
Government Agencies	**317.5**	317.4	317.2	317.7	317.3
Développement durable, Environnement et Parcs					
Bureau d'audiences publiques sur l'environnement	**5.5**	5.5	5.4	5.5	5.7
Environmental Protection and Parks Management	**195.5**	190.9	190.5	184.6	189.4
Développement économique, Innovation et Exportation					
Research and Innovation Agencies	**184.7**	178.5	180.5	163.8	163.6
Financial and Technical Support for Economic Development, Research, Innovation and Exports	**605.7**	579.6	580.7	355.1	525.7
Emploi et Solidarité sociale					
Employment Assistance Measures	**913.7**	776.0	814.3	838.7	802.7
Relations internationales					
International Affairs	**125.3**	116.2	111.0	101.8	102.1
Ressources naturelles et Faune					
Management of Natural Resources and Wildlife	**554.1**	448.6	615.7	464.1	400.6
Santé et Services sociaux					
Promotion and Development of the Capitale-Nationale Region	**67.5**	62.4	61.6	51.2	36.8

Mission Economy and Environment, Expenditures by Portfolio and Program (cont'd.)
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2008-2009	Expenditure Budget 2007-2008	Probable Expenditure 2007-2008	Expenditures 2006-2007	Expenditures 2005-2006
Tourisme					
Promotion and Development of Tourism	**140.7**	140.7	141.7	143.5	158.6
Transports					
Administration and Corporate Services	**103.5**	98.9	99.4	97.2	79.0
Transportation Infrastructures	**1,738.5**	1,515.3	1,556.9	1,454.8	1,305.0
Transportation Systems	**503.2**	460.5	461.3	401.2	392.2
Total of this Mission	**6,871.1**	6,310.8	6,571.1	5,953.7	5,768.7

Note: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total. Program spending is presented according to the 2008-2009 budget structure.

Mission Support for Individuals and Families, Expenditures by Portfolio and Program
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2008-2009	Expenditure Budget 2007-2008	Probable Expenditure 2007-2008	Expenditures 2006-2007	Expenditures 2005-2006
Culture, Communications et Condition féminine					
Status of Women	**11.2**	10.7	10.7	6.7	6.5
Emploi et Solidarité sociale					
Administration	**470.4**	474.6	475.1	474.1	494.0
Financial Assistance Measures	**2,761.2**	2,809.1	2,833.8	2,771.0	2,740.0
Famille et Aînés					
Condition of Seniors	**9.3**	9.3	9.2	2.9	2.6
Public Curator	**39.3**	37.5	48.6	48.4	40.9
Assistance Measures for Families	**1,866.2**	1,757.4	1,759.3	1,645.8	1,538.8
Planning, Research and Administration	**26.8**	25.6	23.7	21.2	22.0
Justice					
Assistance to Persons Brought before the Courts	**228.4**	230.3	224.4	220.6	225.4
Total of this Mission	**5,412.7**	5,354.6	5,384.8	5,190.8	5,070.1

Note: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total. Program spending is presented according to the 2008-2009 budget structure.

Mission Administration and Justice, Expenditures by Portfolio and Program
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2008-2009	Expenditure Budget 2007-2008	Probable Expenditure 2007-2008	Expenditures 2006-2007	Expenditures 2005-2006
National Assembly					
Associate General Secretariat for Administration and Information	**36.1**	35.2	35.2	35.0	34.4
General Secretariat, parliamentary affairs and institutional affairs	**19.1**	18.7	18.7	17.8	19.6
Statutory Services for Parliamentarians	**58.9**	57.6	57.6	54.0	44.9
Persons Appointed by the National Assembly					
Administration of the Electoral System	**26.3**	36.5	36.5	95.3	25.1
The Lobbyists Commissioner	**2.7**	2.7	2.7	2.5	2.5
The Public Protector	**12.9**	13.1	12.7	11.6	11.0
The Auditor General	**24.6**	23.2	23.2	21.1	19.2
Affaires municipales et Régions					
General Administration	**56.2**	56.2	56.4	56.1	53.2
Commission municipale du Québec	**2.4**	2.4	2.4	2.1	1.7
Compensation in lieu of Taxes and Financial Assistance to Municipalities	**588.9**	592.9	592.2	716.3	673.6
Regional Development and Rurality	**92.1**	94.3	95.0	69.6	57.7
Régie du logement	**14.5**	14.5	15.7	16.5	16.2
Conseil du trésor et Administration gouvernementale					
Commission de la fonction publique	**3.5**	3.6	3.5	2.9	2.8
Contingency Fund	**198.0**	192.1	-	-	-
Retirement and Insurance Plans	**332.8**	342.5	342.2	391.6	299.8
Secrétariat du Conseil du trésor	**100.9**	101.9	170.2	302.3	165.1
Conseil exécutif					
Aboriginal Affairs	**203.6**	197.2	184.9	155.6	154.0
Canadian Intergovernmental Affairs	**16.2**	15.6	15.3	11.4	11.2
Lieutenant-Governor's Office	**0.7**	0.9	0.9	1.1	1.1
Youth	**36.7**	36.7	36.6	8,5	8.7
Reform of Democratic Institutions and Access to Information	**6.6**	5.9	5.8	5.4	5.6
Support Services for the Premier and the Conseil exécutif	**71.3**	78.3	58.7	51.4	51.8

Mission Administration and Justice, Expenditures by Portfolio and Program (cont'd.)
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2008-2009	Expenditure Budget 2007-2008	Probable Expenditure 2007-2008	Expenditures 2006-2007	Expenditures 2005-2006
Finances					
Department Administration	**45.1**	46.4	44.6	38.8	38.8
Budget and Taxation Policies, Economic Analysis and Administration of Government Financial and Accounting Activities	**118.1**	115.9	58.4	43.9	44.8
Immigration et Communautés culturelles					
Agency Reporting to the Minister	**0.8**	0.7	0.7	0.7	0.7
Justice					
Judicial Activity	**88.2**	88.6	89.6	151.1	84.6
Administration of Justice	**270.7**	270.4	266.8	277.7	278.0
Administrative Justice	**11.6**	10.2	10.2	10.0	10.8
Protection Agency Reporting to the Minister	**7.9**	7.9	7.9	7.5	7.5
Criminal and Penal Prosecutions	**59.4**	59.3	61.1	61.2	47.0
Revenu					
Tax Administration	**936.9**	1,016.6	1,015.6	1,089.6	1,022.4
Sécurité publique					
Agencies Reporting to the Minister	**29.7**	29.3	30.4	28.7	28.4
Security, Prevention and Internal Management	**476.7**	461.6	493.8	458.2	416.9
Sûreté du Québec	**526.5**	508.0	522.1	499.3	496.7
Services gouvernementaux					
Government Services	**100.0**	83.6	82.8	111.9	97.0
Travail					
Labour	**32.7**	33.3	40.2	36.5	61.7
Total of this Mission	**4,609.4**	4,653.7	4,490.8	4,843.0	4,294.8

Note: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total. Program spending is presented according to the 2008-2009 budget structure.

Mission Debt Payment, Expenditures by Portfolio and Program
(millions of dollars)

Portfolios and Programs	Expenditure Budget 2008-2009	Expenditure Budget 2007-2008	Probable Expenditure 2007-2008	Expenditures 2006-2007	Expenditures 2005-2006
Finances					
Debt Service and Interest on the Retirement Plans Account	**6,907.0**	7,003.0	7,003.0	7,000.2	6,875.4
Total of this Mission	**6,907.0**	7,003.0	7,003.0	7,000.2	6,875.4
Anticipated Lapsed Appropriations	**(150.0)**				
Carry-over Appropriations in 2009-2010	**(88.8)**				
Mission Total	**63,854.9**	**61,638.4**	**61,638.4**	**58,796.0**	**56,104.2**

Note: Figures are rounded and the sum of the amounts recorded for each program may not correspond to the total. Program spending is presented according to the 2008-2009 budget structure.

APPENDIX B
ECONOMIC AND BUDGETARY INDICATORS

IN BRIEF

This appendix presents the evolution of principal economic and budgetary indicators in Québec since the 1994-1995 fiscal year over a period of 15 years. It is composed of the following three tables:

- Evolution of program spending, debt service as well as budget expenditures;
- Change in certain specific indicators for Québec;
- Expenditures by portfolio.

B.1

Evolution of Program Spending, Debt Service and Budget Expenditures

	Program spending[1]		Debt service		**Budget expenditures[2]**	
	$M	% variation	$M	% variation	**$M**	**% variation**
1994-1995	36,248	2.0	5,882	10.6	**42,130**	3.1
1995-1996	36,039	(0.6)	6,034	2.6	**42,073**	(0.1)
1996-1997	34,583	(4.0)	5,855	(3.0)	**40,438**	(3.9)
1997-1998	34,690	0.3	6,765	15.5	**41,455**	2.5
1998-1999	37,052	1.7[3]	6,573	(2.8)	**43,625**	5.2
1999-2000	37,850	2.2	6,752	2.7	**44,602**	2.2
2000-2001	40,165	6.1	6,972	3.3	**47,137**	5.7
2001-2002	41,888	4.3	6,687	(4.1)	**48,575**	3.1
2002-2003	43,865	4.7	6,583	(1.5)	**50,448**	3.9
2003-2004	45,339	3.4	6,655	1.1	**51,994**	3.1
2004-2005	47,656	3.6	6,853	3.0	**54,509**	4.8
2005-2006	49,229	3.3	6,875	0.3	**56,104**	2.9
2006-2007	51,796	5.2[4]	7,000	1.8	**58,796**	4.8
2007-2008[F]	54,635	5.5	7,003	-	**61,638**	4.8
2008-2009[F]	56,948	4.2	6,907	(1.4)	**63,855**	3.6

[1] Program spending is presented according to the 2008-2009 budget structure.

[2] Budget expenditures exclude consolidated entities.

[3] Rate corrected to exclude, on the one hand, the impact of the Canada-Québec Labour Market Agreement, which came into force in 1998-1999, for an amount of $595.6 million, and, on the other hand, the impact of extraordinary expenditures effected in 1998-1999 to implement the financial restructuring and consolidation plan for health and social services establishments, for an amount of $1,007.0 million, and to improve the financial position of the universities, for an amount of $170.0 million. The growth rate, taking these expenditures into account, would have been 6.8%.

[4] This growth rate includes an impact of $242.0 million in 2006-2007 following the decision of the Commission de l'équité salariale to spread out salary equity payments into seven payments instead of eight. It also includes a one-time expenditure of $69.0 million for the general elections of March 26, 2007. Excluding these expenditures, the rate of increase in program spending would be 4.5%.

[F] Forecast

B.2

Change in Certain Specific Indicators for Québec

	Population[1]	GDP Growth rate[2]	Inflation rate in Canada[3]	Program spending		
					per capita	
	In thousands	%	%	% of GDP	$	% variation
1994-1995	7,192	5.1	0.2	21.3	5,040	1.5
1995-1996	7,219	4.0	2.1	20.3	4,992	(1.0)
1996-1997	7,247	1.8	1.6	19.2	4,772	(4.4)
1997-1998	7,275	4.4	1.6	18.4	4,769	(0.1)
1998-1999	7,296	4.2	1.0	18.0[4]	5,078	6.5
1999-2000	7,323	7.4	1.7	18.0	5,168	1.8
2000-2001	7,357	6.7	2.7	17.9	5,459	5.6
2001-2002	7,397	3.0	2.5	18.1	5,663	3.7
2002-2003	7,446	4.2	2.3	18.2	5,891	4.0
2003-2004	7,495	3.9	2.8	18.1	6,049	2.7
2004-2005	7,549	4.8	1.9	18.1	6,313	4.4
2005-2006	7,598	3.7	2.2	18.1	6,479	2.6
2006-2007	7,651	3.7	2.0	18.3	6,770	4.5
2007-2008[F]	7,701	5.9	2.1	18.2	7,095	4.8
2008-2009[F]	7,750	3.2	1.5	18.4	7,348	3.6

Sources: Secrétariat du Conseil du trésor for program spending data, Statistics Canada and Ministère des Finances for economic data.

[1] Population as of July 1 of the fiscal year considered.

[2] The GDP is calculated on a nominal basis, taking the annual average for the calendar year ending three months before the end of the fiscal year considered.

[3] For the calendar year ending three months before the end of the fiscal year considered.

[4] Rate corrected to exclude, on the one hand, the impact of the Canada-Québec Labour Market Agreement, which came into force in 1998-1999, for an amount of $595.6 million, and, on the other hand, the impact of extraordinary expenditures effected in 1998-1999 to implement the financial restructuring and consolidation plan for health and social services establishments, for an amount of $1,007.0 million, and to improve the financial position of the universities, for an amount of $170.0 million. With these amounts included, the rate would have been 18.9%.

[F] Forecast

B.3

Expenditures by Portfolio

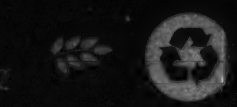
(millions of dollars)

	Expenditure Budget	Probable Expenditure	Actual Expenditures		
	2008-2009	2007-2008	2006-2007	2005-2006	2004-2005
National Assembly	114	112	107	99	96
Persons Appointed by the National Assembly	67	75	131	58	58
Affaires municipales et Régions	1,784	1,795	1,859	1,752	1,622
Agriculture, Pêcheries et Alimentation	703	719	694	658	661
Conseil du trésor et Administration gouvernementale	635	516	697	468	498
Conseil exécutif	335	302	233	232	241
Culture, Communications et Condition féminine	650	634	600	543	533
Développement durable, Environnement et Parcs	201	196	190	195	207
Développement économique, Innovation et Exportation	790	761	519	689	543
Éducation, Loisir et Sport	13,984	13,372	12,638	12,280	11,874
Emploi et Solidarité sociale	4,145	4,123	4,084	4,037	4,109
Famille et Aînés	1,942	1,841	1,718	1,604	1,515
Finances	163	103	83	84	91
Immigration et Communautés culturelles	270	111	125	116	120
Justice	666	660	728	653	632
Relations internationales	125	111	102	102	102
Ressources naturelles et Faune	554	616	464	401	365
Revenu	937	1,016	1,090	1,022	932
Santé et Services sociaux	25,469	24,145	22,504	21,200	20,622
Sécurité publique	1,033	1,046	986	942	941
Services gouvernementaux	100	83	112	97	41
Tourisme	141	142	143	159	144
Transports	2,345	2,118	1,953	1,776	1,634
Travail	33	40	36	62	75
Change in the Provision for Losses on Equity Investments	-	-	-	-	-
Anticipated Lapsed Appropriations	(150)				
Carry-over Appropriations in 2009-2010	(89)				
Program Spending	**56,948**	**54,635**	**51,796**	**49,229**	**47,656**
Debt Service	6,907	7,003	7,000	6,875	6,853
Budget Expenditures	**63,855**	**61,638**	**58,796**	**56,104**	**54,509**

Note: Figures are rounded and the sum of the amounts recorded in respect of each portfolio may not correspond to the total. Program spending is presented according to the 2008-2009 budget structure.

Actual Expenditures									
2003-2004	2002-2003	2001-2002	2000-2001	1999-2000	1998-1999	1997-1998	1996-1997	1995-1996	1994-1995
97	94	91	82	77	77	69	82	88	88
93	66	52	43	42	95	37	43	100	86
1,537	1,560	1,585	1,357	1,111	1,008	1,179	1,238	1,412	1,407
661	640	650	713	512	530	498	583	642	640
411	499	455	424	352	405	581	580	501	526
195	167	121	104	217	78	74	76	89	89
520	498	486	536	489	517	415	415	424	434
222	208	207	212	236	177	183	178	186	190
533	890	857	907	772	746	558	514	628	676
11,568	11,161	10,609	10,181	9,875	9,615	9,486	10,078	10,498	10,490
4,197	4,190	4,085	4,100	4,060	4,147	3,765	3,932	4,004	3,994
1,457	1,282	1,137	913	700	575	477	419	416	383
85	97	91	90	67	61	128	59	61	66
127	129	125	102	100	102	93	96	100	100
597	564	531	488	478	505	473	485	474	514
111	110	111	103	98	87	77	83	100	94
419	435	435	455	549	463	372	421	453	491
748	810	640	742	742	864	1,103	651	532	513
19,063	17,911	17,183	16,107	14,824	14,586	12,908	12,848	13,020	13,054
933	868	796	741	697	700	661	693	716	716
39	43	36	36	48	33	41	43	27	23
146	143	109	147	148	106	85	81	78	84
1,514	1,432	1,410	1,504	1,576	1,504	1,360	929	1,460	1,551
66	68	86	78	80	71	67	67	69	73
-	-	-	-	-	-	-	(11)	(39)	(34)
45,339	**43,865**	**41,888**	**40,165**	**37,850**	**37,052**	**34,690**	**34,583**	**36,039**	**36,248**
6,655	6,583	6,687	6,972	6,752	6,573	6,765	5,855	6,034	5,882
51,994	**50,448**	**48,575**	**47,137**	**44,602**	**43,625**	**41,455**	**40,438**	**42,073**	**42,130**

Conseil du trésor
Québec



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